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Public Documents of Massachusetts:

BRING THE

ANNUAL REPORTS

OF VARIOUS

PUBLIC OFFICERS AND INSTITUTIONS

FOR THE YEAR

1893.

PUBLISHED BY THE SECRETARY OF THE COMMONWEALTH.

Vol. XII.

BOSTON:
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NINTH ANNUAL REPORT

THE BOARD

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GAS AND ELECTRIC LIGHT COMMISSIONERS

OF THE

Commonwealth of Massachusetts.

JANUARY, 1894.

BOSTON:
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Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its Ninth Annual Report.

In November last Hon. James W. McDonald resigned from the Board. In August last Hon. Charles A. Towne retired from the Board, his term of service having expired.

There are now one hundred and thirty-four companies and individuals engaged in business under the supervision of the Board; twenty-four of these supply both gas and electric light, sixty-two only electric light and forty-eight only gas. The five towns furnish only electric light.

The corporate name of the Electric Light and Patent Flooring Company has been changed to Amesbury Electric Light, Heat and Power Company.

The plant of the Middleborough Gas and Electric Company has been purchased by the town of Middleborough.

The Berkshire Electric Light, Heat and Power Company has been organized.

The Brookline Gas Light Company has extended its mains and is supplying gas to the city and to consumers in certain parts of the city of Boston, including the whole of that part formerly Roxbury.

The Boston Gas Light Company and the Brookline Gas Light Company have during the year begun to supply water gas, and the Lowell Gas Light Company to supply water gas mixed with coal gas.

The plant of the Lexington Gas Light Company for generating electricity for light has been erected and the orders of the Board with reference thereto have been found to have been complied with.

The work of the Board, in making the computations for its report, is interfered with by the delay of certain companies in filing their reports. There were thirty delinquent companies this year, as against forty-five last. Of these twenty-one were filed in September; six in October; two in November; while that of one company has not been filed at all. The companies would help the Board if they would file their reports at as early dates as possible. There is no reason why all reports should not be in before the time limit fixed by law.

BAY STATE GAS COMPANY.

By the terms of the Statutes of 1893, chapter 474 (see appendix), the charter of the Bay State Gas Company of Massachusetts was annulled, unless the company should cause a certain obligation for \$4,500,000, dated March 11, 1885, and issued by said company as part consideration for a contract for the construction of its works, to be legally annulled and discharged and surrendered to the Commissioner of Corporations.

It was further provided that the company might, to secure the cancellation of this obligation, issue to its holders stock to an amount equal to the excess of the actual market value of the property of the company over \$500,000, not including any value for its franchise.

On the petition of the Bay State Gas Company to the Supreme Judicial Court, Messrs. George O. Shattuck, Thomas L. Livermore and Otis Kimball were appointed by the court commissioners to determine the value of this property, and after hearings, in which the city of Boston and the Bay State Gas Company were represented by counsel, they found on October 30 that the actual market value of the property was \$2,000,000.

The obligation was cancelled November 24, by the Mercantile Trust Company of New York, its holder, and after cancellation it was deposited in the office of the Commissioner of Corporations.

At a meeting of the stockholders of the Bay State Gas Company of Massachusetts, held on November 27, the capital of the gas company was increased to \$2,000,000, in accordance with the valuation of the commissioners.

The additional \$1,500,000 of stock was issued to the Mercantile Trust Company, trustee, the then holder of the \$4,500,000 obligation, to be held by it in trust for the holders of certain notes or bonds of the Bay State Gas Company of New Jersey under two trust deeds, the equity, after these holders are satisfied, belonging to the Bay State Gas Company of Delaware.

Effect of Reduction in the Price of Gas upon Consumers' Bills.

The price of gas having been reduced by the different gas companies doing business in Boston, the mayor, on November 9, sent a message to the city council, from which the following extract is taken:—

Some question having arisen as to whether the citizens were receiving the full benefit of the reductions, I requested the City Engineer to enquire into the matter.

These reductions should effect a saving of half a million dollars yearly in the gas bills of the fifty thousand gas consumers of this city.

The actual gas bills for the months of May, June, July and August, 1892, and for the corresponding four months of 1893, were procured for the following buildings, all situated in the territory formerly supplied by the Boston Gas Light Company exclusively, viz.:

American House,
Hotel Brunswick,
New England House,
Parker House,
Quincy House,
Revere House,
Tremont House,
United States Hotel,
The Vendome,
The Victoria,

Young Men's Christian Union, C. F. Hovey & Co., Jordan, Marsh & Co., Macullar, Parker & Co., United States Custom House, United States Post-Office, Young's Hotel, New York & New England passenger station.

It was found that the gas bills of these houses for the four months in 1892 amounted to \$17,820.99, while the bills for the corresponding period of 1893 were \$13,281.57; a reduction of \$4,539.42, or almost exactly twenty-five and a half per cent.

It thus appears that these particular consumers, whose experience may be assumed to have been representative of that of the people generally, received the full benefit of the reduction in the prices charged by the Boston Gas Light Company from \$1.30 to \$1 per thousand cubic feet.

The Board, deeming it advisable to make still further inquiries, asked the Boston Gas Light Company for the following information: One hundred and ninety-four names of possible consumers were selected at random by the Board, on different streets in the city, and the Boston Gas Light Company was requested to give the amount of their gas bills for the six months ending Feb. 1, 1894, and at the same time the gas bills of the same houses for the same period a year ago. Houses occupied by the same families during the two periods were selected.

The company promptly complied with this request. As almost all these accounts were quarterly accounts, it was obliged to take the six months ending Jan. 1, 1894, and compare them with the corresponding six months of the preceding year. In 28 cases the bills were found to be larger; in 144 cases, smaller. The aggregate of the 28 bills in the first period was \$1,143.48; in the second, \$1,359.16, — an increase of \$215.68. The aggregate of the 144 bills in the first period was \$6,345.37; in the second, \$4,620.71, — a decrease of \$1,724.66. (In a large number of cases, owing to the dwelling-houses being closed until fall, the company was obliged to take the period running from seven to nine months in making the comparison.)

A further test was made. This company has its territory divided into nine ledger districts, the division line being fixed so as to make the number of meters as nearly equal as possible. A list of bills of 135 customers, taking 15 from each district, was made by the book-keepers of the company, in pursuance of instructions to take out indiscriminately 15 accounts from each ledger district, and the bills of consumers of January, 1893-4, were compared. The aggregate of these bills for January, 1893, was 4,855,900 feet, sold for \$6,312.67; for January, 1894, 4,479,900 feet, for \$4,479.90. In the business part of the city there was a considerable decrease in the amount of gas consumed.

Springfield Petition.

This was an application by gas consumers in Springfield against the Springfield Gas Company. The hearings were given in Springfield and both parties were represented by counsel. It appeared that the Springfield Gas Company had been the only company engaged in the manufacture and supply of gas in that city since 1848, the date of its charter. But few facts were submitted beyond those contained in the published reports of the Board, but, in accordance with the request of the petitioners, an extended examination was made of the company's affairs as revealed by its records and accounts.

The features which it seemed most important to consider in fixing a fair price were the capitalization, the steam department, the present condition of the plant and recent profits.

In the year 1879, under the general authority granted by the Legislature, the company added to its other business the supply of steam for general distribution for heating stores and dwellings. For a considerable time afterward this branch of the business seems to have been unprofitable and a considerable amount of gas profits was used to maintain it. In the opinion of the Board such a condition ought not to exist; the money invested in the steam plant should look for its profits to the steam business alone, and this principle has been followed in fixing the price.

From an examination of the plant it is apparent that if the business of the company is to increase at its normal rate large sums must be expended in the near future for extraordinary repairs and extensions.

Throughout its history the company has been uniformly prosperous and until recent years to a greater degree than most others of its size within the State. The attention of the Board was particularly called to the capitalization of the company and the manner of its growth has been carefully studied. It appears that it has increased from time to time until from originally less than \$50,000 it has reached the sum of \$500,000; although the payment of this increase seems to have been made in cash and according to law, yet from the relation of various new issues of stock to the dividends declared it may be inferred that, directly or indirectly, a very large percentage has been paid for by the divided profits of the company. This is perhaps the most important feature for consideration in connection with a study of this case. The policy seems to have been to maintain the capital on a level with the con-

struction account by declaring dividends to the amount of its increase and issuing new stock for the same amount. It may be stated that when this was done no legal objection existed to such a course. All profits of the company, under ordinary conditions, as a matter of law, belong to the shareholders, and even when invested in plant may be divided among them if they see fit; but such a course is to-day generally recognized as against the best interests of a company and contrary to the spirit of existing legislation in this Commonwealth. By such a method the capital account inevitably becomes higher in proportion to the company's output than a sound and conservative policy can approve.

It is important to consider, however, that every dollar of the new capital issued in this manner in this company was represented by money actually put into the development of the plant and that the entire capital is fairly entitled to dividends, although at a lower rate than might be permissible under a different policy.

When gas reaches the consumer it is burdened with three obligations: first, its fair cost; second, a fair dividend on a reasonable amount of capital; and third, such excess as will give the company sufficient surplus to enable it to meet extraordinary accidents and conduct its business with the highest economy. The consumer is in duty bound to pay these charges. If he pays more and the company converts this excess into new capital, increasing it to a figure beyond the fair amount demanded by the business, the consumer is burdened with too high a price for the gas in the first instance and thereafter with a dividend charge upon his own contributions. A company which pursues this policy and to this extent fails to appreciate its obligations to its customers must sooner or later pay the penalty. The growth of the company's capital and its policy in reference thereto are recognized by this Board as facts which it is proper and necessary to consider in adjusting complaints by consumers.

In recent years the company's profits have not been extravagant, and a reduction in rates to the extent recommended can only be secured if the plant is to be maintained at its proper efficiency, either by a substantial increase of business or by a reduction in the dividends. If the latter becomes necessary, it will be for the



reason, as suggested in a former case, that the injudicious conversion of profits or supposed profits into stock imposes in the end a certain loss upon consumers or future holders.

The Board recommended that from and after the first day of May, 1893, the net price of gas supplied by the Springfield Company should not exceed \$1.40 per thousand feet.

The vote upon this was passed by the Board on April 14, and April 24 the recommendation was adopted by the company.

East Boston Petition.

This was an application by consumers of the East Boston Gas Company for a reduction in the price and an improvement in the quality of its gas.

The public hearings which the law requires were held at the office of the Board. The petitioners were represented by counsel and the company by its executive officers. But little attention was given at the hearing to the question of quality, as the particular contention of the parties seemed to be with respect to the price. The candle-power of the gas supplied by the company has been uniformly and without exception, as appears by the report of the State inspector, in excess of the limit fixed by the statute.

This company was established and began to supply gas in the year 1853, and has been the only company engaged in the business within its territory. Throughout its history it appears to have been managed with rigid economy and has never watered its stock. Its dividends have been regular, but the average dividend does not seem to have been unfairly large.

Very little criticism was made at the hearing of the company's management or its condition, but the attention of the Board was particularly directed to the size and character of the company's surplus, and opposition to such a surplus was shown by the petitioners.

It has been the policy of the company's management throughout its history to refrain from dividing among the stockholders the entire profits, as was undoubtedly their legal right, and to regularly lay aside a portion of them with the special view of creating this surplus; this policy, we believe, should be commended and

encouraged rather than condemned, since the history of the business shows that where other conditions are equal the lowest prices are afforded only by those companies that have systematically pursued it. So much of this surplus as is invested in plant or equipment gives strength to the corporation and aids in maintaining a low price, since the facilities of a company are increased thereby without a corresponding increase of capital demanding dividends. The surplus in this case amounts to not far from \$80,000, or about 35 per cent. of the capital of the company. A portion of this is invested in the plant and the personal property reasonably necessary for the conduct of its business. Something more than onehalf is invested in interest-bearing securities. It is possible that through improvements in the plant some slight reduction in the cost of gas may be made, but the grounds for any considerable reduction in price must rest in a measure upon what is a fair and proper treatment of this surplus. In this consideration it becomes an important and difficult question to determine the proper use to which these investments should be put, to discover what are the equitable interests of the stockholders and the public in them, and to determine how far and in what way the consumers may properly reap advantages for such accumulation. In view of all the relations existing between the two parties in interest the Board is unable to agree that it should be treated as the exclusive property of either. If the affairs of the corporation were to be wound up by proceedings for dissolution, this sum would unquestionably belong and be distributed ratably to the shareholders. They have to-day an undoubted legal right to convert these securities into cash and to divide the proceeds in the same manner as they would distribute any other portion of their profits. Such a course, however, would unquestionably be against the interests of the corporation and would probably prove fatal to its prosperity.

It does not appear that the prices charged by the East Boston Company during any period of its history have been notably higher than those of other companies of similar size; it may be even doubted whether they have yielded on the whole an average price so high for much of its history. Its output for street lighting has been a larger percentage of its entire consumption than in the case

of most companies, and during a considerable period this part of its gas was supplied at the same price as that of its much larger neighbor in the main portion of the city of Boston.

From the public the company has received, without any consideration and at a time when it was probably not prepared to pay a consideration, a franchise which, although of doubtful value then, has proven since to be of the highest value to its owners. Very much of the company's profits has come from the natural growth of wealth and population in the territory which it supplies and to which its corporate management has directly contributed but a small share.

This surplus must, we believe, be regarded as the combined result of a wise corporate management and the contributions on the part of the public. It would seem that the company is under obligation to so use a surplus of this character that substantial advantages may accrue from it to the public, and such a course will bring added strength to the corporation itself.

From an examination of the works it is apparent that in the interest of the public there is an immediate demand for the investment in the plant of a portion of this surplus, and for a yet larger portion in the near future if the demands upon the company increase as in the past.

A reduction of price may generally be expected to secure an increased output. This expectation is not always realized, and companies are frequently unwilling to incur the risk of loss by allowing this expectation to be influential in fixing a price. But the surplus of this company may be regarded in the nature of an insurance fund against the chances of loss by such action in this case, and the Board therefore named a price somewhat lower than the figures of present cost and output might seem to warrant if they only were considered.

In view of all the facts the Board recommended that the net price of gas supplied by the East Boston Company from and after the first day of May, 1898, should be \$1.50 per thousand feet.

Notice of this recommendation was sent to the company and was adopted by them at the first meeting of the directors thereafter held.

BOSTON, ROXBURY, SOUTH BOSTON AND DORCHESTER PETITIONS.

These were applications against the Roxbury, Dorchester and South Boston companies for a reduction in price by separate petitions from consumers in the districts of each company, and by the mayor of Boston against the same companies and against the Boston Gas Light Company, the latter petition being supplemented by that of a large number of private consumers. Two sets of hearings were given, as requested by the parties, and public advertisement of the same was made, as required by law.

To support their requests the petitioners relied chiefly upon the facts contained in the various returns filed with the Board as required by law, and upon the published reports of the Board itself. The petition of the mayor against the Boston Gas Light Company was by its terms based upon a special report made by this Board to the Legislature in 1892, which exhibited the relations of the Boston company to the allied companies and concluded with the statement that gas could be supplied by that company within its territory at a fair profit for \$1 per thousand feet to all consumers. At the hearing the case was rested principally upon the facts and figures which that report contained. Although this was based upon a careful examination of the company's affairs, its representatives had not been heard in reference to the findings; the investigation was entirely ex parte, and could not fairly be regarded as conclusive against the corporation, nor could a price fixed by the Board be made binding upon the company without such further hearing as the statute requires. It constituted, however, a prima facie case in support of its conclusions. At the hearings an effort was made by the company to control in some measure the facts and conclusions of the report, but, in the opinion of the Board, without success. Nor did a careful examination of the returns made by the company after the date of the report furnish sufficient ground for a modification of its conclusions. The Board, therefore, fixed the price of gas supplied by the Boston company after May 1 at \$1 per thousand feet, in accordance with its former report and the request of the petitioners.



This petition contained a further request that a special and lower rate be fixed for gas supplied to the city of Boston in its corporate capacity, but this request was waived at the hearing and was not considered by the Board.

It is to be noted that the companies named, although having a common control, are yet distinct persons in law, making separate returns of their affairs, would stand as distinct corporations before the courts, and must be treated as such by this Board.

The South Boston company has numerous shareholders who have held their stock for years, and have but little interest in common with the present management.

The Dorchester company sustains in many respects an independent relation peculiar to itself.

The Board has always taken the position that companies which have received from the public as a free gift extensive and valuable privileges by the exercise of which alone their profits become possible, are bound to return to the public the most efficient service at the lowest prices consistent with a fair profit, and for this purpose to avail themselves of all reasonable facilities and expedients known to the business in which they are engaged. If by reason of superior skill in management, or by the existence of a common control in companies supplying contiguous territories, special ecosomies become available, while the corporation which secures these results is entitled to a liberal reward, the public should also receive, as a matter of sound business policy, some share in the benefits thus made possible. Many advantages have resulted from the intimate relations between the companies under consideration, and some share of the possible benefits has already been received by their respective consumers in the reductions in price which all the companies under consideration have made under the present management. To enable the Dorchester and Roxbury companies to do this, they have purchased their gas wholly or in part from the Bay State or Boston companies, and if the present prices are to be maintained or lower prices reached, this policy must be continued. The works at Dorchester and Roxbury are not of a character to manufacture gas of the quality now distributed within their territories, nor of a capacity sufficient to supply the

demand; neither can they be equipped therefor without a large expenditure of money, which must either be provided out of income or additional capital, with the necessary added burden upon the consumer.

The works at South Boston have nearly or quite reached the limit of their capacity, and if the candle-power there is to be increased or the consumption largely developed and the lowest reasonable prices secured, it will be obliged in the near future to purchase at least a portion of its gas from some other company.

It remained to be considered whether a fair and reasonable share of the benefits available from the peculiar relations of the several companies named had been received by the consumers through the reductions already made in price. In the opinion of the Board, such has not been the case. By the introduction of improved methods and the intimate relations existing between the companies, although prices have been reduced, the combined profits have been increased to an amount beyond what seems to be the fair and reasonable share which the company should retain. These profits have been principally derived, however, from the territory occupied by the Boston company, and but a small percentage from the suburban companies. The proper reduction of these profits must therefore be secured principally from the reduction of the price charged by that company. Even though the suburban companies — the Roxbury, Dorchester and South Boston - should purchase all their gas of the same company and at the same price, it cannot be assumed that they would all be able thereby to supply their consumers at the same price or at as low a price as is fixed for the territory of Boston proper. The cost for distribution and for a fair dividend upon the capital employed must vary with the character of each company's territory, the density of its gas-consuming population and the relation of its output to its capital. In Boston proper nearly five times as much gas is consumed per mile of main as in any other of the areas mentioned, and to pay the same rate of dividend in the Roxbury company requires twice as much, and in the Dorchester and South Boston from three to three and a half times as much per thousand feet as in the Boston company.



These facts alone are sufficient to make it impossible for these suburban companies to supply their respective territories at the same price with each other or as low as the Boston company. A fair and low price which will also be uniform throughout the territory now included in the city of Boston can legally and reasonably be required only when that territory is supplied by a single corporation in law and in fact.

In addition to the cost of manufacture or a fair price for gas purchased and a fair cost for distribution, including management and taxes, the Board believed it necessary and advisable to add a fair allowance for depreciation, and extensions or improvements. Extraordinary demands for extensions may properly be met by the issue of new capital, but the ordinary demands which a progressive management desires and is bound to meet may fairly be provided for out of income when the price of gas is not made so high as to be burdensome. This is the course which has been pursued by the best managed companies in this State for a long term of years - by those in which the prices to-day are the lowest and has probably contributed more than any other single factor to make those low prices a possibility. A study of the history of the business will show that the benefits arising from the increase of population and output are most surely secured to the consumer by an adherence to this policy. By this the capital charge is kept low, and the relation of capital to output is perhaps the most important single factor bearing upon the cost of gas to the consumer. It proves advantageous to the public by making a low price possible, and to the shareholder by adding security to his investment. An increased consumption demands added facilities for manufacture and distribution, and if the share capital remains the same, the amount per thousand feet which consumers must pay for fair and reasonable dividends rapidly decreases.

The prices fixed assume, as indicated above, that these companies will continue to buy a part or all of their gas from the Bay State company of Massachusetts. The prices heretofore charged by this company have been in excess of what is essential to a fair profit, and have imposed an unjustifiable burden upon the community. This has been due largely to an effort to secure the inter-

est charge on a bond or obligation of \$4,500,000 which is included in the liabilities of the company. It appeared that this obligation was given in payment of a contract which was never fully performed, and that the consideration actually received by the company therefor was much less than its face value. As the rate to be paid upon this bond is dependent upon the profits of the company, its effect upon the public interest is not essentially different from capital stock issued without consideration, and is wholly contrary to the policy of the State as indicated by its legislation. Such liabilities cannot be allowed to stand in the way of fair prices by dependent companies. The Board therefore endeavored in the prices named to allow to the Bay State company a fair return only upon the actual value of the investment in its business.

Upon the foregoing considerations and a careful examination of the affairs of the several companies as exhibited in their returns and accounts, with allowance for reasonable variations in the cost of labor and materials, the Board recommended that on and after the first day of July, A.D. 1893, the net price of gas supplied by the Roxbury company should not exceed \$1.20 per thousand feet; by the Dorchester company should not exceed \$1.30 per thousand feet; and by the South Boston company should not exceed \$1.30 per thousand feet.

These recommendations were adopted by the Boston company on April 22, and by the South Boston, Roxbury and Dorchester companies on June 19.

APPEALS OF THE BOSTON GAS LIGHT COMPANY, THE ROXBURY GAS LIGHT COMPANY AND THE BAY STATE GAS COMPANY.

In the matter of permits issued by the superintendent of streets of the city of Boston to the Brookline Gas Light Company:—

These applications were based on the action of the superintendent of streets of the city of Boston in issuing to the Brookline Gas Light Company permits to open certain streets in said city for the purpose of laying gas pipes.

The city of Boston, by the corporation counsel, and the Brookline Gas Light Company, by its counsel, appeared in opposition and moved the dismissal of the appeals on the ground that the facts relied upon by the appellants did not present a case within the jurisdiction of the Board.

The several applications were framed upon similar lines, the material averments being as follows:—

COMMONWEALTH OF MASSACRUSETTS.

To the Honorable Board of Gas and Electric Light Commissioners: —

Respectfully represents the Company, that it is a corporation established under the laws of said Commonwealth; that it was on the 27th day of February, A D. 1893, and has been since, a gas company existing and in active operation in the city of Boston in said Commonwealth, and that the mayor and aldermen of said city, assuming to act through the superintendent of streets thereof, on the 17th day of March, 1898, gave consent to the Brookline Gas Light Company to open street in said city, by a permit similar in form to the permit hereto annexed, for the purpose of laying gas pipes therein, and likewise, on the 27th day of February, 1893, gave consent to the said Brookline Gas Light Company to open the following streets in the city of Boston, namely: by a similar permit, for the purpose of laying gas pipes therein. And further represents that said consent in each and every instance was given unlawfully, without authority, and without a previous public hearing, or any notice thereof by publication or otherwise, and if valid, is unjust and greatly to the damage of said Boston Gas Light Company and the people of said city.

Wherefore, the said Company, being aggrieved by the granting of said consent, in each of the above instances, but saving all its rights and remedies in the premises, and without admitting the validity of said consents, appeals therefrom to your Honorable Board, and prays that its appeal may be sustained and said consent revoked in each instance.

Boston, March 20, 1893.

1894.7

The Board derives its authority to adjudicate in relation to opening the streets for the purpose of laying gas pipes under sections 10 and 16, chapter 314, Acts of 1885, which are as follows:—

SECT. 10. In any city or town in which a gas company exists in active operation, no other gas company, nor any other persons, shall dig up and open the streets, lanes and highways of such city or town, for the purpose of laying gas pipes therein, without the consent of the mayor and aldermen or selectmen of such city or town, after a public hearing before said mayor and aldermen or selectmen and notice to all parties interested by publication or otherwise.

SECT. 16. Any gas company which, or any person who, is aggrieved by the decision of the mayor and aldermen or selectmen of a city or town under the provisions of the tenth section of this act may appeal therefrom to said board within thirty days from the notice of said decision, and said board shall thereupon give due notice and hear all the parties in interest and its decision thereupon shall be final.



The following facts in evidence have a material bearing upon the question whether the conditions essential to the application of these sections to the Brookline Gas Light Company concurred at the time of issuing said permits:—

The Brookline Gas Light Company was organized under chapter 17, Acts of the year 1853, and its powers were extended by chapter 104, Acts of 1854, chapter 151, Acts of 1860, and chapter 180, Acts of 1870.

The Boston Gas Light Company was organized under chapter 41, Acts of 1822, and by chapter 74, Acts of 1837, additional powers were conferred.

The Roxbury Gas Light Company was organized under chapter 198. Acts of 1852.

The Bay State Gas Company was organized in 1884, under general law.

The works of the Brookline Gas Light Company were originally established in the town of Brookline, where it continued to manufacture all its gas until April, 1893, when the old works were abandoned and the company moved to its present works on the banks of the Charles River, in the Brighton district. pany, at the time of granting said permits, and prior to the passage of said chapter 314, occupied with its pipes and supplied gas to consumers in that part of Boston which was before its annexation the town of Brookline, and also in the Brighton district, and it maintained a gas pipe extending from its Brookline line across the sluiceway to a point on Charlesgate East, in Boston proper. The selectmen of the town of Brighton granted, Sept. 11, 1865, permission to the Brookline Gas Light Company to open the streets of that town for the purpose of laying its In 1873 the company, by request of the superintendent of lamps of the city of Boston, laid the pipe across the sluiceway above referred to, for the purpose of supplying gas to a city lamp located at the terminus of said pipe, and the company supplied gas to this lamp until Dec. 8, 1886, when the light was discontinued by the city. The pipe remained until taken up and replaced, by the Brookline company, by another pipe, in 1893.

In 1875 the city of Boston, pursuant to an order passed by the board of aldermen, February 8 in that year, contracted with the



Brookline company to supply gas for public purposes in the section of the city traversed by its pipes. Feb. 27, 1898, the city of Boston entered into a contract with said company to furnish gas in the districts known as the city proper, Roxbury and Brighton. The Boston Gas Light Company, at the time of granting the said permits and prior to the passage of said chapter 314, maintained its pipes and supplied gas to customers in Boston proper.

In 1822 the board of aldermen of the city of Boston granted to Alexander Parus, who afterwards became one of the incorporators of the Boston Gas Light Company, permission to open the streets of Boston for the purpose of laying gas pipes. In 1854 the board of aldermen of the city of Roxbury granted permission to said company to open the streets of Roxbury and lay its pipes.

The Roxbury Gas Light Company, at the time of granting the permits appealed from and prior to the passage of said chapter 314, had its pipes laid and supplied gas to customers in the Roxbury district and in the city proper. In 1854 the board of aldermen of the city of Roxbury granted permission to the Roxbury company to open the streets and lay its pipes in that city.

In 1885, prior to the passage of said chapter 314, the board of aldermen of the city of Boston granted permission to the Bay State Gas Company to open the streets and lay its pipes in Boston.

At the time of granting the permits appealed from all said companies had their gas works and their pipes laid and supplied gas to customers within the territorial limits of the city of Boston. Prior to 1885 said pipes were laid without permits from the superintendent of streets of the city of Boston; since that time said pipes have been laid under permits issued by said superintendent.

The statement of the foregoing facts, with the several appeals, was submitted to the Attorney-General of the Commonwealth, who was requested to advise the Board whether under these facts sections 10 and 16 of chapter 314 of the Acts of 1885 applied to the appeals, so as to confer upon the Board authority to adjudicate upon the questions presented by them. The following is from the reply of the Attorney-General:—

"The only right of appeal to your Board conferred by sections 10 and 16 is from the decision of the mayor and aldermen of a city, or selectmen of a town, after a public hearing before them. There has been in this case no

action of the mayor and aldermen of Boston and the action appealed from is that of the superintendent of streets. If the powers of the mayor and aldermen in such cases have been transferred by the charter of Boston to the superintendent of streets, as has been claimed, it may be that his action will support an appeal; but this is, in my opinion, doubtful, and it is clear that, taking the statute as it reads, there has been no such action as to form the foundation of an appeal.

"But apart from this, it appears to me, upon the facts stated, that the Brookline company must be considered as existing in active operation in the city of Boston, in the sense of the statute, at the time of its application for and the granting of the permits appealed from. If this view is correct it disposes of the question, as the requirement of a public hearing with the right of appeal does not apply to such a company."

Acting upon this opinion, the Board ordered that all the appeals be dismissed.

APPEAL OF THE WORCESTER ELECTRIC LIGHT COMPANY.

An appeal from an order of the board of mayor and aldermen of the city of Worcester, granting permission to the Quinsigamond Electric Power and Light Company to erect poles and run wires for the purpose of supplying electric light within the limits of said city:—

As required by the statutes, a public hearing was given upon the appeal, and sessions of the Board for that purpose were held in the city of Worcester. The Quinsigamond Electric Power and Light Company and the Worcester Electric Light Company appeared by counsel, but neither the city nor any other parties were represented either to favor or oppose the appeal.

The Quinsigamond Electric Power and Light Company was organized on the twenty-fifth day of January, 1892, by three well-known citizens of Worcester, with a proposed capital of \$10,000. No portion of the capital had been paid in, but it was understood that if this appeal should be dismissed a plant which for some years had been used to supply electric power, and was owned by the same parties, would be transferred to the new corporation in lieu of a cash payment for stock. It appeared at the hearing that it was the purpose of the promoters of the enterprise to establish a plant upon the extreme eastern boundary of the city and about two miles from its centre, on the shore of Lake Quinsigamond, and from that point to supply lights throughout the city.

Since the year 1883 the city has been supplied with electric lights by the Worcester Electric Light Company. This corporation has established its station within a short distance of the principal mercantile and manufacturing section, and upon the shores of a pond of about five acres in extent. Its plant, which has been recently constructed, includes compound condensing engines of about 1,600 horse-power, and dynamos capable of supplying 820 high candle-power arc lights and about 4,000 incandescents. It was actually supplying 675 arc lights and 4,153 incandescents, and had about 135 miles of wire and 2,200 poles in the public streets at the time of the decision.

This appeal is made pursuant to the provisions of chapter 382 of the Acts of 1887, which requires the Board to hear all parties interested, and that its decision shall be final. From this it would seem to be the duty, as it has been the practice, of the Board to make such an appeal the subject of careful inquiry, as if it were a new case not previously heard elsewhere. This appears to have been expected by the aldermen, as from their records it would seem that but little time was given to the consideration of the application. It was apparently understood that, whatever their action, an appeal would be taken, and their course indicated that they believed the public interest demanded that their time and attention should be given to other pressing and perplexing questions, whose final settlement was wholly within their jurisdiction, rather than to this.

The parties interested in an application of this character are the general public, the consumers, and those who have invested or desire to invest their money. The number of companies which can conveniently engage in this business must be necessarily limited, owing to the nature of the work and the fact that its conduct involves an extensive use of the public streets for the poles and wires. These lines must necessarily be charged with dangerous currents of high intensity, and, in combination with wires for other purposes, are a constant menace to life and property wherever they exist. While above the highway they may offer serious obstruction to a successful contest with fires; and if underground they become, through necessity for the frequent opening of the streets,

a fruitful source of interference with travel. The sections where the greatest volume of trade and travel exist are sought first by all companies as the most profitable field for the business, with the result that wires become most numerous where they are the most likely to be troublesome and dangerous. Attempts to regulate or control the construction of these lines by official supervision have met with only limited success. There is a general public demand that such a use of the streets should be restricted, that the number of these wires should be kept at the minimum needed to properly supply the public needs, and that they should be multiplied only when some substantial advantage is to be acquired or the public convenience to be served thereby. For these reasons some probability should exist of either a saving of cost or an improvement of service to justify encumbering the streets with the poles and wires of another company.

In many respects the case under consideration differs from any which the Board has previously been called upon to consider.

At the hearings but few witnesses were introduced and but little evidence presented. The persons interested in the enterprise are respected residents of the city and are entitled to the most careful consideration. The capital mentioned in the charter is obviously too small to effect the purposes of the corporation, but it is as sumed that it may be increased to any needed amount.

Some of the witnesses expressed the opinion that the city afforded a fair field for two companies, but no facts or arguments were submitted in support of this view. It did not appear that these persons had given the question much consideration or had any particular knowledge of the business itself. They probably intended to express their individual belief that there was sufficient undeveloped business to support a second company with a fair profit, or that it would receive public support because it could give the consumers some advantages not now within their reach.

This comes very near assuming the whole case, and it would seem that those who take this view should be prepared to submit some facts or arguments upon which the opinion may be based, but none were attempted. The specific testimony presented at the hearing and the facts in the possession of the Board seem to oppose this view rather than to favor it.

There was no claim nor pretence made by the representatives of the new company that they would be able to supply lights for any less price or of any better quality than those of the existing company, or that in any particular respect the service would be improved. It did not appear that the present company had unreasonably failed or refused to supply any lights for which request had been made. The company, indeed, expressed its willingness and demonstrated its ability to supply both arc and incandescent lights to any extent that might be desired, wherever the nature of the business would permit and at reasonable rates. No criticism of its prices or its service was offered. In the year 1890, in refusing to allow the consolidation of this company with the Worcester Gas Company, the Board referred to its plant and policy in the following terms:—

Every advantage in construction known to the best engineering skill seems to have been employed, and all its appliances rank with the best. It has just completed and equipped with a plant a building of ample size for all probable needs of the city for some years to come. Its affairs have been managed with strict economy. Its policy has been conservative and free from speculative features

The evidence as presented to the Board seems to afford no reasonable ground for the expectation that the proposed company could afford its lights for less than the existing company. The location suggested would undoubtedly enable it to manufacture the electricity at as low cost, but its greater distance from the centre of consumption would increase the cost of distribution. It does not possess and probably does not expect to acquire the exclusive control of any invention by which special saving in cost may be effected, and it cannot reasonably be expected to possess any higher technical or business talent than lies within the reach of the existing company.

It is the duty of the Board and its only purpose to secure to the people of Worcester, so far as it lies within its power, the best service at the lowest reasonable price. There is some reason to believe that the admission of the proposed company might seriously impede, perhaps wholly defeat, this object. It must be recognized that both companies are to be promoted and to be conducted for



the sake of profit, and that they will be governed by the same laws as other companies in similar business. The capital account of the existing company is low, and the amount required for a fair dividend is less than in most companies of its size and character. is important to the consumers that this condition should be maintained, as no single item contributes more to the cost of lights than a proper charge for dividends. The present company can add 10,000 or 20,000 lights to its present output, with a much smaller investment of new capital than could possibly be done by a new company. The history of corporations doing an electric lighting and similar business in competition in various parts of the country affords strong ground for believing that a new company, if allowed to engage in business, would not long remain by itself, as competition for a period would probably be followed, as elsewhere, by consolidation or absorption. Whether or not such union would be for the public good, the companies would see a gain thereby, and no power rests in this Board or elsewhere, under existing laws, which could effectually prevent some form of consolidation. If the advantages incident to the growth of population and the development of business are to be secured and retained for the benefit of consumers, every reasonable effort must be made to prevent unnecessary development of the capital chargeable upon the business. But combinations and consolidations, as is well known, afford the opportunity and usually a temptation to stock development too great to be resisted. Such needless outlay should be avoided and saved, for when it has once been incurred or the money expended in an enterprise not required to supply the public wants, so great is the expectation of gain, and so persistent and unyielding the demands of capital for dividends, the remedy is not then easily found or applied, and the better policy avoids the evil at the outset by preventing the expenditure.

It may properly be noted that in the early history of electric lighting in this city an illustration was afforded of the results of an attempt by two interests to supply the light. The principal promoter of the new company was then engaged in the supply of electric light upon a small scale, and the business itself was new. Very soon after the advent of the existing company, he found it



for his interest to enter into an arrangement with them. For a portion of his plant and the good will of his business, and an agreement not again to enter it for a term of years, he received the sum of \$20,000, by far the greater portion of which was not for the plant. Every dollar of this amount the consumers of electric light in Worcester have been compelled to refund in the shape of higher charges for their lights. Is it desirable or wise that this course should be repeated, with a much larger amount involved?

The principal promoters of the new company are the owners of a large tract of land upon the shores of Lake Quinsigamond and of another tract midway between the lake and centre of the city, well adapted and partly occupied for manufacturing purposes. In the sections of the city where these tracts are located there is probably little or no other demand for electric lights. Situated upon the lake shore are numerous private residences and pleasure grounds which attract great numbers of people during the summer months. There is some demand there for lights for about three months in the year, and although this service is special in its character and perhaps unprofitable, it appeared that all the lights requested had been supplied there and at regular rates. of these locations if sufficient lights were desired it is not unlikely that some advantage could be gained by the construction of separate plants to supply them. Such a plant already exists in one of them. As they could probably be constructed and maintained in either place without crossing the highway, the permission of the mayor and aldermen for them would not be necessary, and they would not be affected by the decision in this case.

No request was made for a franchise limited or restricted in any way. It was particularly stated that such was not desired and would not be accepted. The grant from the aldermen contains no restrictions or limitations whatever. No authority exists in this Board to modify or in any way restrict the order upon which the appeal is based, but the appeal must be sustained or dismissed and the order affirmed or annulled without qualification.

If to sustain this appeal shall seem to secure to the existing company a monoply of the business, it must be remembered that it can only retain this as long as the public interest is best served thereby, and that such monoply is conditional and restricted. The company claims and exercises a general franchise throughout the city. It may be compelled to meet all reasonable demands. If it unreasonably fails or neglects to supply light when requested, this Board has power to compel such supply and has frequently exercised this authority in other localities. Consumers have a right to the lowest remunerative rates, and if they believe the prices charged are too high they can petition for a reduction, and the order of the Board as to price is binding upon the company. While the interests of the shareholders, present or prospective, ought not to be overlooked, the convenience, comfort and pecuniary benefit to the community are surely of the first importance.

For the reasons suggested, the Board deemed it unwise to grant the Quinsigamond Electric Power and Light Company the prayer of its petition. It was therefore ordered that the appeal be sustained and that the permission of the aldermen be revoked and annulled.

BROOKLINE PETITIONS.

These were petitions by the selectmen of Brookline, and numerous consumers of the Brookline Gas Light Company, residing in Brookline and that part of Boston known as Brighton. Hearings were given at the office of the Board, and all the petitioners were represented by counsel. Few witnesses were presented by either side, and but little evidence offered, except such as was drawn from the public reports of the Board. It was understood, however, by all the parties, that in considering the application, the Board would make careful examination of the records and accounts of the company, and a thorough investigation of all its affairs. It appeared that the Brookline company began to supply gas in the town of Brookline in the year 1853. In 1854 it obtained an amendment of its charter allowing it to distribute gas in Brighton and in Boston, and some years later it began to lay its pipes in Brighton, and to supply gas to that town and its inhabitants. Portions of Brookline were annexed to Boston in 1870 and 1874, and the town of Brighton became Ward 25 of the city of Boston in 1873. The Brookline Gas Light Company has continued to



supply gas within the entire territory formerly known as Brookline and Brighton, and has been the only company supplying gas within these boundaries, up to the present time.

In 1887, under chapter 385 of the Acts of that year, the company was authorized to supply electric light in the town of Brookline, and in that part of Boston formerly included in Brookline and Brighton. It entered at once upon the supply of such light, and has continued to be the only company supplying electric light in that territory up to the present time. Since September 30, 1889, the price of gas supplied by the company to ordinary consumers has been \$1.90 per thousand feet. On the twenty-seventh day of February, 1893, the company entered into a contract with the city of Boston, by the terms of which it undertook to supply after July 1st, within certain sections of the city, gas for street lights at 70 cents, and to private consumers at \$1.00, and in the Brighton district at \$1.25 for street lights and \$1.50 to private consumers. At the same time, the company voted to supply gas to private consumers in Brookline at \$1.50. Shortly after the terms of that contract were made public, the petitions of the selectmen and of consumers in Brighton were filed with this Board.

The works of the company have, for many years, been located near the eastern boundary of the thickly settled portion of the town of Brookline. Early in 1891 work was begun upon the erection of entirely new works at the north-eastern portion of what was formerly Brighton, on the Charles River, and about three miles from the former location. The works were completed and the manufacture of gas begun at the new location in April, 1892. The old works at Brookline have been dismantled and abandoned, and it is understood the company does not intend to again use them for gas purposes.

The electric lighting plant located at the old station has also been sold or removed, and a new plant for that purpose erected at the new gas works.

The petitioners urge that they should have gas at not more than \$1.00 per thousand feet, and base their claim to this upon the ground that the discrimination against them in the lower price made for Boston was both illegal and unjust; and, further, that

the price named in the Boston contract being a voluntary act of the officers of the company, was ample and conclusive evidence of its ability to supply gas at that rate, with a fair profit. Different rates by the same public corporation for a similar service always causes discontent among those least favored. The lines of demarkation are of necessity drawn arbitrarily rather than by any rule capable of logical demonstration and the grounds relied upon for their justification generally yield under the test of close examina-But little effort was made by the company to justify the discrimination in this case, except by an intimation that it was fairly based upon a difference in cost of distribution caused by the difference in density of the gas-consuming population. doubtful if any such difference in cost could be shown to exist, and if any did appear, it would probably be found too small to have any appreciable effect upon the selling price of the gas. would be a theoretical difference rather than a practical one. tainly the difference in this case is too great to be justified upon such grounds, since it is more than three times the entire cost for A distinction of this character between customers has been generally regarded as contrary to a sound public policy and has never been employed except as a temporary expedient.

But while such discrimination may appear to be unjust, it is by no means clear that it is illegal, and it is not every case of discrimination that either this Board or the courts can interfere to prevent or adjust. A few years ago the Consolidated Gas Company of Baltimore undertook to supply the same quality of gas to consumers in one section at 50 cents per thousand feet, and in another at \$1.00. Upwards of seven thousand consumers united in an appeal to the courts to compel the company to supply them at the lower price, upon the same grounds as urged in this case. It appeared at the trial, that gas was being sold at the lower price at a loss, and that the higher price was not unreasonable. The court said that it had not the power, therefore, to require a sale at the lower price, and dismissed the petition.

There is no law to prohibit a company from selling gas at less than cost, or, perhaps, from giving it away, if it considers such course desirable, and no power lies with this Board to increase the



price unless upon application of the company itself. Whether the Board can prevent this discrimination depends upon whether it has the power to reduce the price in the territory named to \$1.00 per thousand feet, — whether, in fact, the Brookline company can supply gas at \$1.00 per thousand feet, and pay a fair dividend upon the capital necessary for the business. Unless it can do this, no power exists, either in this Board or elsewhere, to compel it to supply it at that price. In the recent contest between the city of Cleveland and the Cleveland Gas Light and Coke Company, in the United States Court, it was held that when regulation makes the price so low as to make it impossible to pay a reasonable dividend it was but another name for confiscation, and a violation of the Constitution of the United States.

The Board cannot assume, merely because the company offers to supply gas under existing conditions in Boston at \$1.00 per thousand, that it can fairly afford to supply it at that price, either there or elsewhere. It would be as reasonable to assume that it could not afford to supply in Brighton at less than \$1.50, since that is the price named in the contract for that district. It is well understood that in the management of corporate enterprises at the present day, profits are often made by parties interested, in other ways than directly from the sale of their products in the open market. All the evidence in the possession of the Board tends to show that until the conditions shall be greatly changed the company cannot be legally required to supply gas in any portion of its territory for \$1.00 per thousand feet. All its accounts show that this price is less than cost, and would provide nothing for either interest or dividends.

The Board has considered its duty to be to ascertain, without reference to any of the prices named in the contract, at what price the company might fairly be required to supply gas within the territory of the petitioners. It was contended that this district should not be chargeable with the capital invested in the prosecution of the recent Boston contract, the electric light business of the company or in the property formerly used for the gas business, but now abandoned. This seemed to the Board to be a fair position and in harmony with its previous policy.

If the company sees fit to carry, for any length of time, real estate not suitable for the business of supplying gas, and which it never intends or expects to use for such business, it would seem fair that the burden of such ownership should be borne by the property itself, and not by the consumers of gas. It may well be claimed that the company is under obligation to its consumers, having disposed of such property, to apply the proceeds to a reduction of its capital. There seems to be no good reason why the surplus profits of the gas business should be used to support the electrical enterprise, or that gas consumers should, in any way, be asked to bear the burdens properly belonging to those who desire the luxury of the electric light.

It was admitted that the success of the supply of gas in Boston by this company was problematical, and that this feature of its business was purely speculative and its results uncertain. No pretence has ever been made that it would be profitable unless the company should succeed in so far dividing the business of this territory with the Boston company as to secure a consumption many times larger than its present output. The only fair inference to be drawn from the position of the company in this contract in respect to price is simply that the shareholders or a majority of them are willing to enter upon an experiment which they expect will, in some way that may not appear upon the face of the transaction, perhaps indirectly, become profitable to them.

Prior to entering upon the expenditure necessary under the Boston contract, the bond and share capital of the company was \$1,000,000. Deducting from this the investment in the electric business, and in the property abandoned, the capital employed is still high relative to the company's output; very much higher, indeed, than in the case of any other company within the Commonwealth with which it may fairly and properly be compared; higher with one or two exceptions, than any other dividend-paying company. The time available for the examination of this case has not been sufficient for such a study of the history and affairs of the company as will enable the Board to determine definitely how this condition has been reached. Apparently the company has been burdened through a considerable portion of its history by a lack of economy

in its management, since the prices charged for gas in the past seem to have been sufficient to provide a liberal profit. Several years ago the company acquired a portion of the land upon which their new works have been built and for a long time apparently it had been the intention to erect new works in that location; but when the time arrived for their construction, there were no funds whatever available for the purpose, and it was necessary to provide the entire cost out of new capital.

In view of these facts the company does not expect to pay and would not claim to be entitled to pay as large a dividend as those companies which have pursued a different and more conservative course with respect to development of their capital. Consumers have a right to claim that management shall be no less efficient and no more costly, and that the charges for improvements and profits shall be no larger in this company than in others that are similar and successful. Gas in the holder costs in this case but little if any more than in the best managed companies similarly situated in the State. It is doubtful whether this item can be appreciably reduced by the new apparatus now building at the company's works although the candle-power may be thereby increased. departments of the company's work the same closeness of expenditure and supervision does not seem to exist. The cost of leakage and for management is high, and in the interest of the corporation and of the consumers may well be reduced.

The price suggested is based upon these considerations, and in view of the entire history of the company seems fair and just to all concerned. The Board confidently believes that with the proper improvement possible in respect to management and leakage, and with the entire cost of the gas thereby reduced to the lowest point which can reasonably be demanded of the company, it will be able to earn a fair, though moderate dividend upon the capital actually invested for the supply of gas in Brookline and Brighton. The Board recommended that from and after the first day of October next the net price for gas supplied by the Brookline company should not exceed \$1.40 per thousand feet.

On August 3, notice of this recommendation was sent to the company, by whom it was adopted on August 12.

CHELSEA PETITION.

This was a petition by the mayor of Chelsea and numerous consumers of the Chelsea Gas Light Company for an improvement in quality and a reduction in the price of gas to \$1.50 and in the price of electric light.

Public hearings were given to the parties interested, in the city hall in Chelsea. The petitioners and the company were represented by counsel.

After this petition was filed with the Board, but before the hearing was ordered, the company voted to reduce the price of incandescent electric light to one cent per lamp hour, and this price went into effect on the first day of July last. At the hearing the petitioners expressed themselves as generally satisfied with this, and waived their request for any further reduction in that department of the company's business.

Very much of the evidence submitted related to the quality of the gas. From the reports of the State inspector it appeared that the candle-power had been invariably above that required by the statute, and that for more than a year the company had in only a single instance failed to comply with the provisions of law respecting impurities. There was, nevertheless, much complaint of poor light, which seemed to be well founded. The testimony showed, however, that this did not exist through the city generally, but was confined to a limited area upon both sides of the mercantile portion of Broadway. The trouble was evidently a local one; a complaint of poor light rather than of poor gas. Early in the hearing the Board became satisfied that this was due to a lack of pressure in certain mains, the capacity of which was not sufficient for the territory which they were intended to supply. pany recognized this fact and before the hearing closed purchased for this section additional pipe, which has since been laid and is now in use. This new main is believed to be fully equal to all the demand likely to be made upon it. If the consumers within the territory referred to shall now fail to secure sufficient gas it will probably be found that the trouble is caused by defective piping or fixtures upon their own premises.

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In considering the request for a reduction in price of gas it was necessary to note that in answer to a former petition against this company the Board in 1891 fixed the price at \$1.80, and that this price went into effect July 1 of that year. The report accompanying the decision showed that this price was made after an exhaustive examination of the entire history and affairs of the company. The Board was then of the opinion that the cost for management and distribution, as well as the capital charge, might be reduced, and suggested to the company the necessity of improving its plant and the expediency of a temporary reduction in its rate of dividend. The price, in fact, was fixed at a point which was intended to compel the introduction of improvements in the works and economies in the management.

In this case the Board was asked to again examine the affairs of the company and determine whether, owing to new conditions or otherwise, another reduction might fairly be required. hearing the desire for this was strongly expressed, but very few facts or arguments were presented by the petitioners. The company protested, submitted its records and accounts, and urged that another reduction at this time would be neither reasonable nor just. The amount of output is a most important factor affecting the cost of gas to the company and the price to the consumer, and it seems neither fair nor just to demand the same prices for Chelsea as prevail where the output is from three to five times as great. It was urged by the petitioners that a lower price would secure a much larger output for the company. The same proposition was urged at the former hearing. As this is usually the rule, the Board seemed to be warranted in assuming that it would be the case in Chelsea, and this factor was influential in fixing the price after the former hearing. This expectation, however, has not been met in the case of this company. In the five years prior to July, 1893, the company had reduced the price of gas nearly twenty per cent., but the increase in output during the entire period was only two per cent. The last reduction went into effect on July 1, 1891, and the output for the year following was in fact less than for the preceding year. During the period named the profits steadily diminished, and for the year ending July 1, 1893, were about \$10,000 less than for

the year ending July 1, 1888. There is but one city in the State of similar size where the consumption of gas is so small, although in some of them the price is as high or higher. These facts are important and compel serious consideration. They afford strong ground for the company's position that the field which it occupies is governed by exceptional conditions. It is difficult for the Board to understand or account for this, and no attempt to explain it was made at the hearing. There was no criticism upon the attitude of the company toward its consumers, but the witnesses were agreed that it had been attentive to the complaints of its customers and courteous in its treatment of them.

In the performance of its duty to the petitioners, and in view of the earnestness of their request, the Board carefully examined the methods employed by the company. After a careful scrutiny of its accounts, it was satisfied that they correctly exhibited the company's transactions and condition. It was apparent that any reduction in the existing price could only be secured through some decrease in the cost of production or distribution of the gas. the cost of distribution and management no extravagant expenditures for salaries or other items were included, and this department seems to be conducted in a legitimate and economical manner. There is no reason to believe that these items could be appreciably reduced by any change of management. The Board believed, however, that the cost of manufacture might be somewhat reduced by a closer and more intelligent attention to that portion of the business. It found that this had been increased by a percentage of leakage or lost gas, much greater, probably, than would be allowed under careful management. It was claimed by the company that much of this was due to the extraordinary interference with the company's pipes by the construction of sewers. If the loss be due to this fact, it is not likely to be repeated; and if it is due to lack of proper supervision, the burden of it should not be borne by the Included also in the cost of gas for the last year was a considerable sum for extraordinary repairs and improvements. similar call is likely to occur in the immediate future. Some saving must, therefore, accrue from an improvement in these two features of the company's business, and this gain, although of necessity small, may properly accrue to the public.



The ratio of capital to output in the Chelsea company is much higher than in other companies of similar size in the State. This is largely attributable to the imprudent policy pursued by the company in former years in relation to the issuance of stock, as was pointed out in the report of this Board alluded to above. The over-capitalization resulting from this policy should not be permitted to operate as a medium of burdensome dividend charges; this may be obviated by a price which contemplates a low rate of dividend. The reduction proposed is based upon these considerations.

The Board recommended that on and after the first day of January, 1894, the price of gas supplied by the Chelsea Gas Light Company should not exceed \$1.65 per thousand feet.

PETITION OF CHELSEA GAS LIGHT COMPANY.

This was a petition by the Chelsea Gas Light Company filed Dec. 1, 1893, for a revision of the action of the Board by which, on Nov. 10, 1893, it recommended that the price of gas supplied on and after Jan. 1, 1894, to the consumers of that company should not exceed \$1.65 per thousand cubic feet.

This petition was presented to the Board under the provision of chapter 350 of the Acts of 1888, and, as therein required, a public hearing was given, at which all the parties to the original petition were represented. The company, by the introduction of certain new evidence not presented at the previous hearing, sought such modification of the vote referred to as would permit it to offer to its customers a discount for prompt payment of bills and to charge a net rate higher than that in the vote of the commission.

As the question of permitting the allowance of such a discount is important, it seemed proper that the Board should hear fully all the evidence and arguments on the subject which the parties interested desired to present for its consideration. After such a hearing, the Board decided to permit the Chelsea Gas Light Company to offer a discount for prompt payment of bills, for the reason that it seems that such a discount operates to diminish the expense of administration. Every substantial saving, particularly in the case of a company doing a moderate business, is appreciably felt

in the cost of production of its gas, and the Board feels that the consumers should have the advantage of every reasonable economy. In practice, almost all the consumers avail themselves of net rates, and the amounts collected from those who pay gross rates is proportionately very small.

The price fixed in the former vote assumed that there would be no diminution in the company's output and no demand for extraordinary expenditures for repairs at the works, upon which considerable sums have recently been expended; but it appeared at the hearing that the condition of the distributing plant was such that large sums must soon be spent for its improvement. The company's recent loss by fire at the works, which has occurred since the last hearing, will also entail an increased expense for repairs.

Further new evidence was introduced that, owing to the reduction of the business of large manufacturing establishments since the former hearing, there has been a substantial decrease in the company's output of gas, and it is possible that such a condition may continue. It seemed clear from this new evidence and the figures presented that such a price would entail a further reduction in the rate of dividends, which has already been reduced by the company to five per cent.

Upon careful consideration of all the evidence the Board has considered that under the present conditions some modification of its former order is necessary to enable the company to pursue its business for the best interests of the community in which it is placed, and it was voted that the net price of gas supplied on and after Jan. 1, 1894, shall not exceed \$1.70 per one thousand cubic feet, if paid on or before the twenty-fifth day of the month in which the bill is presented.

The price of gas has since been fixed by the company in compliance with this vote.

NORTH ANDOVER APPEAL.

This was an appeal of the Lawrence Gas Company from the decision of the selectmen of North Andover permitting the Merrimac Valley Horse Railroad Company to erect and maintain poles to operate its road by electricity and to maintain free of expense to the town incandescent lights on their poles for public lighting. This petition was filed Dec. 30, 1890. Neither party asked for a hearing, and Dec. 28, 1893, the chairman of the board of selectmen of North Andover informed the Board that no hearing would be required, as the decision of the selectmen had been withdrawn.

MALDEN AND MELROSE PETITION.

This was a petition of more than twenty consumers of the Malden and Melrose Gas Light Company for a reduction in the price of gas, filed Aug. 9, 1893. On the 25th of September the directors of the company reduced the price of gas to \$1.90 per thousand feet, allowing a discount of 30 cents per thousand feet from this price if payment is made within twenty days of date of bill. The counsel for the petitioners then withdrew their petition, and a communication, in which they stated that they considered this to be a fair and equitable reduction, was received by the Board.

MUNICIPAL OWNERSHIP.

Official reports relative to town action in the direction of the acquisition of gas or electric light plants to be owned by the town for municipal or commercial use have been received from all the towns and cities in the State whose population exceeds 1,500. These are 205 in number and it appears that in 181 of them the proposition has not been considered during the year. The towns of Lexington, Manchester, Middleborough and Stoneham and the cities of Cambridge, Lawrence, Medford and Newton have acted in reference to the question for the first time during the current year. On pages 38 and 39 is submitted a tabular statement which contains a summary of all action within the Commonwealth in relation to this subject up to the beginning of the year 1893.

Tubular Statement showing Action about Municipal Gas or Electric Plants to Jan. 1, 1893.

	l						
		Vote	Votes favorable to Acceptance of the Municipal Ownerably Act.	Acceptanc nership A	e of the ct.	Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Braintree,	•	Aug.	Aug. 25, 1891, Oct. 29, 1891,	Oct.	29, 1891,	1	Plant for electric street lighting only; started Oct.
D 14			0001				19, 1892; cost to that date \$30,853.
Brockton,	•	Dec.	30, 1892,		ı	1	100 t = 1 t
Brookline, Chicopee.	• •	Nov.	Nov. 30, 1891. Dec.	Dec.	<u>-</u> 16. 1892.	1 1	Adverse committee report accepted in 1891.
Danvers, .	•					ı	Under special act. Plant for electric street lighting
							only; started Jan. 2, 1889.
East Bridgewater, .	•		1		1		Investigating committee appointed 1892.
Everett,	•	March	March 1, 1892,		1	Jan. 26, 1892.	
Fall River,	•		1		•	•	Adverse committee report adopted Oct. 5, 1891.
Framingham, .	•		•				Investigating committee, 1891.
Haverhill,	•	Dec.	8, 1892,		1	Dec. 30, 1891.	
Hingham,	٠		1		•	•	Investigating committees, 1891 and 1892.
Hudson,	•	July	1, 1891,	Sept.	2, 1891,	1	Adverse committee reports adopted Nov. 11, 1891,
							and March 15, 1892.
Malden,	•		ı		1	1	Proposition for investigating committee lost Oct. 15, 1891.
Marblehead,	•	June	June 22, 1891,	June	June 15, 1892,	ı	Committee reported plan for electric plant in 1892.
							No action taken.
Melrose,	•	June	8, 1891,	March	March 21, 1892,	ı	Town refused to authorize bonds for a plant, March
							28, 1892.
Methuen,	•		1			1	Voted to pass over article in warrant, 1891.
Needham,	•	March	March 7, 1892, May 31, 1892,	Мау	31, 1892,	ı	Investigating committee appointed in 1892.
New Bedford, .	•		1			ı	Unfavorable committee report accepted Sept. 11,
			_				DSST

Favorable committee report tabled April 19, 1892. Plant for electric street lighting only; starded Sept. 97 1809.	Investigating committee appointed, 1891. Committee appointed to report plan for electric	Fa	Schooling of gas and electric property filed by	Schedule of gas and electric property filed by company which applied to the court to compel town	to buy the same. Distributing plant for electric street lighting only; built and use begun Dec. 13, 1892. Electricity	bought from private company. Subject indefinitely postponed, March 4, 1889. Investigating committee appointed 1892.
111	11	6, 1891,	ı	ı	1	- 13, 189 - -
		Oct.				July 13, 1892.
June 18, 1891, April 16, 1892, June 18, 1891, Aug. 20, 1891,	2, 1891, March 7, 1892,	11	April 12, 1892, June 16, 1892,	July 9, 1891, Aug. 15, 1892,	March 7, 1892, June 8, 1892,	1111
30, 1891, A	2, 1891, N	1 1	12, 1892, J	9, 1891,	7, 1892, .	Dec. 30, 1891,
June June	Oct.		April	July	March	Dec. Dec.
• • •	• •	• •	•	•	•	
			•	•	•	• • • •
ıgh,						
North Attleborough, Norwood, Peabody,		Spencer, Springfield, .	•	•	•	Weymouth, Whitman, Winchester, Woburn,

The town of *Braintree*, on Jan. 11, 1893, voted yes 223, no 27, that the electric lighting committee appointed June 2, 1891, make such additions to the electric lighting plant "as will enable it to furnish electricity for the town buildings and for commercial and domestic uses." It was also voted to issue bonds to an amount not exceeding \$16,600 for this purpose, bonds to run for fifteen years from date, with interest at five per cent.; upon this the vote was, yes 134, no 14.

On March 13, 1893, it was voted to make this appropriation \$16,500, and the town treasurer was authorized to issue ten notes of the town instead of the bonds, as voted on January 11, these notes to be of the face value of \$1,650 each, and to run one, two, three, four, five, six, seven, eight, nine and ten years, respectively, bearing interest at the rate of not more than four per cent. per The selectmen were instructed to raise by taxation each year the sum of \$1,650, together with a sum sufficient to pay the accrued interest on said notes remaining unpaid, until all said notes are liquidated. It was also voted to appropriate \$125 for the purpose of placing four more arc lamps or their equivalents in incandescents in such location as the selectmen may determine. arcs and eleven incandescents were located, 17,400 feet of wire run and 30 poles set, at an expense of \$666.32. The appropriation for maintenance and operation for the year ending Dec. 31, 1893, was \$5,000.

At a meeting on November 28 the selectmen were instructed to have the town hall wired for electric light and \$300 was appropriated therefor. At the same meeting it was voted "that the sum of \$1,300 and the receipts from electric lighting for the current year be appropriated for the purpose of connecting houses and stores to the electric light system." The rate of taxation for the year was \$16.80. The above appropriations for the commercial extension, amounting to \$19,053.29, were intended to be in addition to the \$30,853.85 previously expended.

The cost of operation from Oct. 15, 1892, to June 30, 1893, according to the return, was \$2,266.10, this amount including no charges for interest or depreciation. The number of lights oper-

ated was 80 twelve hundred candle-power arc and 77 twenty-five candle-power incandescent. These lamps were run 14 days in October, an average of 5.86 hours per day, and from November 1 to June 30 an average of 22 days per month and 6.12 hours per night.

The plant for domestic and commercial purposes was not completed until October 31, but an arrangement was made so that about thirty customers were supplied from July 1. The new plant consists of two alternating current dynamos with a capacity of 600 and 1,200 lights, respectively; 43 transformers and 62 meters; one engine of 125 horse-power and one boiler of 140 horse-power; 231 miles of wire are used. The total expenditure is given as \$19,950.54, including \$878.79 charged customers for expense of connecting them with the system and \$685.87 for materials not used. No rules and regulations have yet been printed. On January 1 the town was supplying seventy customers and had 1,500 sixteen-candle-power lamps connected; 62 of these are supplied by meter at the rate of six mills per sixteen-candle lamp hour. Eight customers pay from \$3.50 to \$5 per sixteen-candlepower lamp per year, according to contract. The receipts for commercial lights to December 31 were \$1,253.29.

In the city of *Brockton*, on Nov. 9, 1893, both branches of the city council by unanimous votes adopted the following:—

Resolved. That it is expedient for this city to exercise the authority conferred in section 1 of chapter 370 of the Acts of 1891, in relation to the construction, purchase, leasing or using and maintaining within its limits a plant for the manufacture and distribution of electricity, for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same.

This was approved by the mayor on November 13. A vote that it is expedient to exercise such authority passed both branches of the city council by unanimous vote in 1892. The question, "Is it expedient for this city to exercise the powers conferred in section 1 of chapter 370 of the Acts of 1891, entitled "An Act to enable cities and towns to manufacture and distribute gas and electricity"?" was duly submitted to the voters at the annual municipal election in December and it appears from the records of such elec-

tion that upon this question there were 1,142 yes, 3,085 no, and 1,051 blank votes.

In the city of Cambridge, on April 11, 1893, a resolve "That it is expedient for the city of Cambridge to exercise the authority conferred in section 1 of chapter 370 of the Acts and Resolves of the year 1891, being 'An Act to enable cities and towns to manufacture and distribute gas and electricity," was referred to a joint special committee with instructions "to investigate the probable cost of electric lighting and report thereon." On November 21 the report of this committee was accepted, and, in accordance with its general tenor, the resolve was adopted in the common council by a vote of 18 to 0 and in the board of aldermen 10 to 0. was approved by the mayor on November 23. In concluding its report the committee said: "If the question before the city council was for final action in the matter, we should feel it our duty to make yet more extended investigation at this time; but, as final action must be taken by the next city council, we do not deem it necessary." By an order adopted by both branches of the city council on December 26 and approved the following day, the mayor was authorized to request the Cambridge Electric Light Company and the Cambridge Gas Light Company, respectively, to file the schedules of their property and plant, as required by section 3, chapter 454, Acts of 1893.

In the board of aldermen of the city of Chicopee, on Nov. 22, 1893, an order was offered directing that the question of establishing an electric light plant by the city be submitted to the people at the ensuing municipal election, but the order failed of passage by a tie vote, one alderman and the mayor not voting. Both branches of the city council, in each of the years 1891 and 1892, had voted unanimously in favor of owning and maintaining an electric plant for municipal and commercial use.

At an adjourned session of the annual meeting of the town of *Danvers*, on April 27, 1893, upon further consideration of the report of the committee on commercial lighting, made in April, 1892, it was voted that no franchise to supply electricity be granted to the Danvers Electric Light Company or any other private electric light corporation, "but that the town would reserve to itself all



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rights to furnish general electric light and power." The town then voted, 75 yes, 25 no, to appropriate \$11,000 for the enlargement of the present electric light plant for the purpose of commercial The effort to make this appropriation conditional upon "some assurance that nine hundred lights would be sold" and that "the annual rate per light should not be less than \$6.00," was defeated. The treasurer was authorized to issue twenty town notes of \$550 each, bearing interest at four per cent., and it was voted that "one of these notes be made due and payable next year and one each year thereafter until all are paid." The vote upon this proposition was 55 yes, 3 no. A committee of five was then authorized, in harmony with the foregoing votes, "to add to the present electric light plant for the purpose of street lighting and furnish light and power to any citizen on the line of the streets proposed and recommended by the committee at rates per light hereafter to be fixed, and that full authority to contract and bargain for said additional plant, to erect and place same and put in complete and full operation, keeping always within the appropriation voted by the town." The vote upon this was 54 yes, 0 no. In the report of the committee referred to it appears that such a plant as they had believed desirable would involve an expenditure of \$20,000, although one large enough to meet the present demand | might be installed for \$15,000. The committee recommended also that the cost of wiring buildings should be borne by the customer, that lights should be supplied by meter, except that in some cases, such as stores, lights might be sold by the month or year.

The appropriation made for the year ending Feb. 1, 1894, for maintenance and operation was \$3,250. The total cost of the plant up to Feb. 1, 1893, had been \$16,555.68. The operating expenses for the year ending with that date were \$3,553.61. No interest or depreciation charges are included in this sum. During the year 78 lights were run 267 hours, on an average of 5.58 hours per night; 199½ tons of coal, 4½ cords of wood, 22,500 carbons, are reported as used during the year. The rate of taxation for the current fiscal year of the town is \$16.60 per thousand. The plant consists of two Brush dynamos, with a capacity of 90 arc lights of 1,200 candle-power each; one 60 horse-power engine and

one 80 horse-power boiler. No additions have been made to the plant since the last report.

No definite action has been taken during the year in regard to installing a plant for commercial lighting. Estimates have been obtained as to cost, however, and a canvass of the town to determine, if possible, the number of lamps that may be taken is partially completed.

In the city of *Everett* both branches of the city government have adopted the following:—

Resolved, That it is expedient for the city of Everett to exercise the authority conferred in section 1 of chapter 370 of the Acts of the year 1891, entitled "An Act to enable cities and towns to manufacture and distribute gas and electricity."

The vote upon this in the common council Feb. 28, 1893, was yes 17, no 0; and in the board of aldermen on March 15, yes 5, no 1. It was approved by the mayor on March 18.

In the board of aldermen of the city of *Haverhill*, on Dec. 28, 1893, a vote that it is expedient for the city to exercise the authority conferred by section 1 of chapter 370 of the Acts of the year 1891 was adopted by 5 yes, 2 no, but was laid upon the table in the common council on December 30. This vote was in the same form as that passed unanimously by both branches in 1892.

In the town of *Hingham*, on March 13, 1893, it was voted, 305 yes, 21 no, "that it is expedient for the town to exercise the authority conferred by chapter 370, Acts of the year 1891." On July 26 the same vote was passed a second time, 114 yes, 43 no. Previous to the meeting of March 13 the committee appointed in 1892 reported in favor of the establishment of an electric light plant by the town and recommended the passage of the votes cited. A committee was appointed to construct a plant. The Weymouth Light and Power Company has pole lines in the town and supplies the town and private consumers with electric lights. Negotiations have been carried on by the committee and this company looking to the purchase of its poles, wires, fixtures, etc., within the town; these negotiations have not yet matured and no plant has yet been constructed.

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In the city of Lawrence, by concurrent vote of both branches of the city council, a joint special committee was appointed "to inquire into the present system of electric lighting now in use in this and other cities of the Commonwealth with a view to ascertaining the cost of the same, also to inquire into the feasibility of establishing a municipal system of electric lighting, or to make such other recommendations as may be for the best interests of the city on the termination of the present contract." No report has been made by this committee.

In the town of *Lexington*, at the annual meeting on March 6, 1893, a committee was appointed to examine into the matter of a plant for municipal and commercial lighting and report with recommendations at the next annual town meeting.

In the town of *Manchester*, at the annual meeting in March, 1893, the subject-matter of a system of electric lighting for the town highways was referred to a committee to investigate and the sum of \$400 was appropriated for the use of the committee. No report has been made, but one is expected from the committee at the next annual town meeting.

The town of *Marblehead*, on April 3, 1893, appointed a committee to investigate respecting an electric light plant for municipal and commercial use. No report has been made by this committee.

Both branches of the city council of *Medford* have voted "that it is expedient that the city of Medford exercise the authority conferred upon cities by chapter 370 of the Acts of 1891 and under the limitations of said act construct, purchase, lease or establish and maintain within its limits one or more plants for the manufacture and distribution of gas or electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same, as by said act provided." This was adopted by the common council April 10, 1893, by vote of 16 yes, 1 no; and in the board of aldermen April 11; 6 yes, 0 no. It was approved by the mayor April 15. The mayor was also requested on April 17, by concurrent vote of both branches of the city government, "to petition the General Court for authority and permission for the city of Medford to provide and maintain a plant or system for municipal lighting."

The town of Middleborough, at a special meeting on March 25, 1893, voted, yes 252, no 97, "that it is expedient for said town to exercise the authority granted by chapter 370 of the Acts of the year 1891." The lighting committee was instructed "to confer with the party offering the Middleborough gas and electric plant for sale and ascertain the price of said plant, its condition and such other facts as they may be able, and report to the town at the second meeting if the first meeting should vote that it is expedient to purchase the plant." This committee reported that the entire plant of the company could be purchased for \$63,000 and recommended that the town take it at that price. They also reported in favor of an additional expenditure upon the plant of about The recommendations contained in the report of this **\$**7,500. committee, submitted in print at a special meeting on October 28, were accepted and it was voted, -601 yes, 116 no, - that it is "expedient for the town to purchase the property and plant of the Middleborough Gas and Electric Company for a sum not exceeding \$63,000." At the same meeting it was voted, 120 to 0, to appropriate \$75,000 for the purchase and equipment of this plant, and an issue of bonds was authorized for the sum of \$75,-000, all of said bonds to be dated Nov. 1, 1893, and to be payable according to the following schedule: -

\$1,000 in one year from date.
1,100 in two years.
1,200 in three years.
1,300 in four years.
1,400 in five years.
1,500 in six years.
1,600 in seven years.
1,700 in eight years.
1,200 in nine years.
1,200 in ten years.
2,100 in eleven years.
2,200 in twelve years.
2,300 in thirteen years.
2,400 in fourteen years.
2,500 in fifteen years.

\$2,600 in sixteen years.
2,600 in seventeen years.
2,700 in eighteen years.
2,800 in nineteen years.
2,900 in twenty years.
3,000 in twenty-one years.
3,100 in twenty-two years.
3,200 in twenty-three years.
3,200 in twenty-four years.
3,400 in twenty-five years.
3,500 in twenty-six years.
3,600 in twenty-seven years.
3,700 in twenty-eight years.
3,900 in twenty-nine years.
5,300 in thirty years.

The first nine bonds, amounting to \$12,000, to be at a rate of interest not exceeding four and one-half per cent. per annum and the remaining bonds, amounting to \$63,000, at a rate not exceeding four per cent. per annum.

A committee was appointed to negotiate with the company and to make purchase of its plant and property for not more than \$63,000. Authority was also given the committee "to carry into effect the recommendations contained in the report of the special committee on lighting, at an expense not to exceed the amount appropriated for equipping said plant." The vote upon the proposition to issue bonds was 101 to nothing, and upon the question of appointing a committee to purchase, 106 to nothing.

At a special meeting held on December 9 it was voted "to adopt, in place of the schedule of bonds provided to be issued by the vote of October 28, in payment for the purchase of the property and plant of the Middleborough Gas and Electric Company, the following schedule of bonds, and that the town treasurer be empowered to issue bonds in accordance therewith to the amount of \$75,000, to be signed by him and countersigned by the selectmen, of such denominations as they approve, bearing date Nov. 1, 1893, with interest payable semi-annually on the first days of May and November, all said bonds to bear interest at the rate of four per cent.:" \$1,000 to be due on November 1 in each of the years 1894, 1895, 1896, 1897, 1898; \$1,500 in each of the years 1899, 1900, 1901, 1902, 1903; \$2,000 in each of the years 1904, 1905, 1906, 1907, 1908; \$3,000 in each of the years 1909, 1910, 1911, 1912, 1913; \$3,500 in each of the years 1914, 1915, 1916, 1917, 1918; \$4,000 in each of the years 1919, 1920, 1921, 1922, 1923. Upon this the vote was: yes 12, no 0. It was also voted "that, for the purpose of extinguishing the municipal lighting bonds as they mature, the town hereby establishes a sinking fund, to which it will contribute the following sums each year, viz.: \$1,000 each year from 1894 to 1898, inclusive; \$1,500 each year from 1899 to 1903, inclusive; \$2,000 each year from 1904 to 1908, inclusive; \$3,000 each year from 1909 to 1913, inclusive; \$3,500 each year from 1914 to 1918, inclusive; \$4,000 each year from 1919 to 1923, inclusive; the same to be paid from the income of the lighting department if sufficient, otherwise from the town taxes, and that provision for the payment of interest and the contributions to sinking funds shall be included in each annual assessment of taxes." On this the vote was: yes 14, no 0.

The committee appointed October 28 completed the purchase of the plant for the price named on December 15, and bonds have been issued to the amount of \$70,000. The work of putting the plant in the condition recommended by the original committee is in progress. The tax rate for the fiscal year ending Dec. 31, 1893, was \$15.50 per thousand.

In the town of Needham, on March 20, 1893, the selectmen were instructed to "contract with some company to light the streets with electricity, town to own poles and wires, expense not to exceed \$3,000 per year." On June 23 the selectmen made a verbal report and it was voted to adopt an incandescent system for street lighting. The sum of \$10,000 was appropriated, to be expended under the direction of the selectmen "for the purpose of constructing and establishing a plant for the distribution of electric light in the town." It was also voted to raise this money by an issue of bonds to the full amount, to be dated Sept. 1, 1893, bearing interest at four per cent. per annum, payable in thirty years and in denominations of \$1,000 or \$500, at the discretion of the selectmen. The town treasurer was also authorized to borrow money needed in anticipation of the issue of bonds, and commissioners of sinking fund were chosen. At a meeting on Sept. 15, \$3,500 additional was appropriated for the construction of the plant. Bonds to this amount were authorized, of the same date and tenor and to be issued in the same manner as those authorized at the former meeting. At this meeting the sum of \$300 was directed to be paid to the selectmen as "compensation in full for their extra services in the construction of a plant, the same to be charged to construction account, and the selectmen were authorized to further extend the electric lighting system. was also voted that "the selectmen be authorized to grant the Eliot Falls Electric Light Company the right to supply the inhabitants of Needham with electric light for domestic and commercial purposes upon such terms and conditions as they shall determine, and that any income received by the town therefrom be applied to the running expenses of the electric lighting plant."

In accordance with the votes of the town, a distributing plant has been constructed, consisting of about 37 miles of wire, extend-



ing over 20 miles of streets; 490 new poles have been used and 359 fire-alarm telegraph and telephone poles used; 300 twenty-five candle-power incandescent lamps are in use; \$14,095.65 have been expended for construction. The bonds authorized have not yet been issued, the money having been provided by temporary loans. A contract for a term of five years has been made with the Eliot Falls Electric Light Company to supply the electricity for the lights upon a moonlight schedule until 12.30 A.M. for \$1,870 per year for 240 lights and \$6 per year for every additional light. For this sum the company is to do all repairs and renew the lamps, the town furnishing the materials and the new lamps. The lights have been in use since November 6. The tax rate in the town for the last year was \$14.60 per thousand.

The city council of Newton, by an order approved Oct. 12, 1893, voted "that, in view of the expiration of the street lighting contract, the committee on fuel and street lighting is hereby requested and authorized to consider and report, with recommendations, at its earliest convenience, in print, upon the matter of establishing a plant for gas and electric lighting, to be owned and operated by the city." By an order approved Nov. 14, the council requested the mayor to petition the General Court for authority to "establish, maintain and operate an electric light plant for lighting the streets, ways, parks, places and buildings of the city." The committee referred to in the order of Oct. 12 reported Nov. 27, recommending immediate action whereby the city might avail itself of all the privileges contained in chapter 370 of the Acts of 1891 and all amendatory acts. On the same date this report was accepted and it was unanimously voted by both branches of the city council "that the city council of the city of Newton do hereby determine and adjudicate that it is expedient for the city of Newton to exercise the authority conferred by chapter 370 of the Acts of the year 1891, entitled 'An Act to enable cities and towns to manufacture and distribute gas and electricity,' and all acts in amendment or in addition thereto." This was approved by the mayor on December 4.

In the town of North Attleborough, at a meeting on March 25, a committee of three was appointed with authority to construct an

electric light plant, "at an expense not to exceed \$50,000, to include the cost of the whole plant now in town." The sum of \$50,000 was appropriated for the purpose and the treasurer was authorized to borrow this amount. On April 22 the treasurer was authorized to issue bonds for \$50,000, to be known as the North Attleborough electric light loan, these bonds to run for thirty years, at four per cent. The North Attleborough Steam and Electric Company filed a schedule of its property, as provided by law, but the town plant is nearly completed and none of the plant of the private corporation has been used or bought.

From the return of the town of *Peabody* it appears that the total cost of plant to June 30, 1893, had been \$48,238.42. The appropriations made during the year for maintenance and operation were \$8,300 and for the sinking fund \$800. The total operating expenses for the year ending June 30 were reported as \$5,725.85; no interest or depreciation charges are included in this amount.

A description of the plant for street lighting is contained in the report of this Board for 1893. In September, 1892, the lights were run four days and from October 1 to June 30, 238 days, a total of 2,415\frac{3}{4} hours. In September, 1892, 136 lamps were in use; in October, 142; in November and December, 148; for the succeeding six months, 149, all of nominal 1,200 candle-power.

At an adjournment of the annual meeting on March 30, 1893, a committee was appointed to investigate and report on the subject of commercial lighting. At a meeting on June 13, in accordance with the recommendation of this committee, the town voted, — 105 yes, 1 no, — to "install an incandescent machine and apparatus in connection with the present plant, to consist of one 1,000-light alternating machine, with all necessary station apparatus, also for suitable meters and transformers," and for wires to extend through certain of the principal streets of the town. For this purpose \$5,500 was appropriated. In the report of the committee it was stated that it had "cost the town the last year to light the town-house, central engine house and pumping station \$841, besides the allowance for lighting the other engine houses." It was then voted to "wire the town hall, the pumping station and engine houses, except hose 5, and to furnish necessary and suitable lamps



and other apparatus therefor." For this \$1,200 was appropriated. It was further voted "that the town furnish wire to carry the current to the consumer, as the gas companies furnish pipes for gas, but that the consumer be required to furnish lamps and house wire." It was then voted that for the increased expense for running the plant, as enlarged for the balance of the municipal year, \$800 be appropriated. The \$8,300 above mentioned includes this sum.

To carry out the recommendations presented, a committee was appointed and notes of the town for \$6,700 were authorized, payable, \$1,000 per year for six years and the balance in seven years from date, the money for these notes to be included in the tax levy for each year. In accordance with this vote a plant has been secured and installed. It includes one Westinghouse alternating-current 1,200-light dynamo, about 14 miles of wire and 21 transformers. Fourteen meters are in use, two of these being in the town house and the central engine house. The town began to supply commercial lights on November 10. At the close of the calendar year it had installed about 800 sixteen-candle-power lights; about half of these were town lights; there were seventeen private consumers. The rates at which these lights are supplied will be found in the rules and regulations adopted by the selectmen, which are contained in an appendix to this report.

In the town of Reading, at the annual meeting on March 6, under an article "to see what action the town will take with regard to obtaining a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of its inhabitants, and how much money they will raise and appropriate for that purpose or what they will do in relation thereto," and an article "to see if the town will take any action for the purpose of securing control, by purchase or otherwise, of that part of the property of the Citizens' Gas Light Company of Reading, South Reading and Stoneham which is located within the limits of the town of Reading and supplying the town or its inhabitants with gas for municipal and commercial use," the subject-matter of both articles was referred to a committee to report at a future meeting. This committee has not yet reported. The committee

appointed in 1892 have submitted a printed report covering the points mentioned, but without specific recommendations. No action has been taken on this report.

In the city of Springfield, on January 23, 1893, the committee on lighting streets were instructed to investigate and report upon the expediency and advisability of the establishment of a municipal lighting plant. On December 26 the report of this committee was accepted, in which they stated as their opinion "that under the statutes, as they stand at present in this Commonwealth, it would not be expedient nor profitable for this city to engage in municipal lighting on its own account."

In the town of Stoneham, at a special meeting on December 5, the warrant included an article "to see if the town will vote to accept the provisions of section 1, chapter 370, of the Acts of 1891, entitled 'An Act to enable cities and towns to manufacture and distribute gas and electricity." When this article was taken up it was voted that the subject-matter be inserted in the warrant for the annual meeting to be held in March, 1894.

In the town of Stoughton, on May 16, 1893, a committee was appointed "to take legal counsel as to certain points connected with the 'establishment of the plant for gas and electricity' and to report at a future meeting to be held in three weeks." This committee reported accordingly that they had been advised to the effect that the votes passed in 1892, contained in the last report of this Board, constituted a decision to establish a gas and electric plant for municipal and commercial uses; that the town was bound before establishing a "public plant" to purchase the plant of the Stoughton Gas and Electric Company, since said corporation had elected to sell the same and had filed the notice of such election, as the statute required; that since the town and company had been unable to agree upon the price to be paid and by reason of the fact that neither the company nor the town had applied to the court to determine the terms of the sale and the purchase, the company had lost its right to compel the town to buy, and the town had lost its right to proceed to establish such plant and could only exercise the same by commencing de novo and again passing the votes required under the statute. At a special meeting



on June 29 the town voted — 51 yes to 17 no — "that it is expedient for the town to exercise the authority conferred under section 1, chapter 370, of the Acts of 1891, to establish and maintain one or more plants for the manufacture and distribution of electricity or gas for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same, as is provided in said act."

In the town of Winchester the following article was inserted in the warrant for the meeting of March 6, 1893: "To see if the town will accept of the provisions of chapter 370 of the Acts of the year 1891, entitled 'An Act to enable cities and towns to manufacture and distribute electricity," and to pass any votes in connection therewith which may be deemed expedient." Under this article it was voted—yes 188, no 8—to accept the provisions of the act. At a meeting held June 15 the same article was inserted in the warrant, stating it to be for the second vote. This meeting adjourned to June 22, when the vote upon accepting the act was: yes 37, no 0. The electric light committee were instructed to make further investigations and report at a future meeting. This committee has not yet reported.

In the city of Woburn, on Nov. 14, 1893, both branches of the city council adopted unanimously the following:—

Be it resolved, That the city of Woburn exercise the authority conferred in chapter 370, Statutes of 1891, relative to establishing a municipal lighting plant.

This was approved by the mayor on November 15. No proposition was introduced into the city council looking to a submission of these votes for ratification at the annual municipal election. No schedule of its property has been demanded of either of the companies supplying light in the city, nor any filed by either, as the statute allows.

At the annual meeting of the town of Wellesley, held on March 6, 1893, the electric light committee appointed in 1892 submitted its report, from which it appeared that \$13,345.29 had been expended for the construction of the plant and that about \$500 more would be needed for its completion; that the contract had been concluded with the Eliot Falls Electric Light Company of Natick,

under which that company had agreed to furnish the current for \$6 per lamp per year, the contract to run for two years with the option in the town to renew the same for two years more at the This committee was continued and the matter of the extension of the electric lights was referred to it with instructions to report at some future meeting as to the best methods to be pursued. At a special meeting on October 23, under an article "to see if the town will authorize the selectmen to grant the Eliot Falls Electric Company the right to use the town poles and supply the citizens with electric light for domestic and commercial purposes upon such terms and conditions as the selectmen shall determine, and to do and act anything respecting the same," it was voted "that the selectmen be instructed to apply to the next Legislature for an act under which the town of Wellesley may safely contract with an electric light company to furnish electric light for domestic and commercial lighting in said town for a term of years."

A description of the town plant was included in the last report of this Board. The appropriations during the year ending June 30, 1893, for maintenance and operation were \$3,500. The cost of running the plant, including amount paid for current, as appears by the return of the town, was \$3,604.40. No additions or alterations appear to have been made in the plant during the year. Three hundred and seventy-five 25 candle-power lights have been in use. These were first lighted on Dec. 13, 1892, and to June 30, 1893, had been run 160 days and a total of 933 hours. The tax rate in the town for the year ending Dec. 31, 1893, was \$11.00 per thousand.

VIOLATIONS OF LAW.

Notices have been sent to the Attorney-General, as required by the statutes, of violations of law in the following cases:—

By the Brookline Gas Light Company, a violation of section 4 of chapter 104 of the Acts of 1854, and of section 75 of chapter 106 of the Public Statutes, in proceeding to dig up the ground in the streets, lanes and highways of the city of Boston, for the purpose of laying gas pipes therein, without obtaining the consent in writing of the board of aldermen of said city.

The following, from the communication of the Board to the Attorney-General, will explain the facts and the law in this case, as found by the Board:—

"The Brookline Gas Light Company was incorporated by special act of the Legislature, being chapter 17 of the Acts of the year 1853. By the terms of that act the powers of the company were confined to the town of Brookline exclusively. By chapter 104 of the acts of 1854, in section 4, it is provided, referring to the Brookline Gas Light Company, that 'Said corporation, with the consent of the mayor and aldermen of the cities of Boston and Roxbury, respectively, shall have power and authority to open the ground in any part of the streets, lanes and highways in said cities for the purpose of sinking and repairing such pipes and conductors as it may be necessary to sink for the purpose aforesaid.' By the phrase 'purpose aforesaid' reference seems to be made to the provisions in section 2, which declares that 'Said corporations are hereby authorized to extend their pipes within the limits . . . of the cities of Boston and Roxbury and to sell gas on the line of such extension.' It is further stated in said section 4 that --

"The said company, after opening the ground in said streets, lanes and highways, shall be held to put the same again in repair under the penalty of being prosecuted as a nuisance: Provided, further, That said mayor and aldermen for the time being shall at all times have the power to regulate, restrict and control the acts and doings of said company which may in any manner affect the health, safety or the convenience of the inhabitants of said cities.

- "By section 75 of chapter 106 of the Public Statutes it is provided that —
- "Gaslight companies may, with the consent in writing of the mayor and aldermen of a city, dig up and open the grounds in any of the streets, lanes and highways thereof so far as is necessary to accomplish the objects of the corporation. They shall put all such streets, lanes and highways which are opened into as good repair as they were when opened, and upon failure so to do within a reasonable time shall be deemed guilty of a nuisance.
 - "By section 77 of the same chapter it is further provided that -
- "The mayor and aldermen of a place in which pipes or conductors of such a corporation are sunk may regulate, restrict and control all acts and doings of such corporation which may in any manner affect the health, safety, convenience or property of the inhabitants of such place.



- "By section 3 of the same chapter it is provided that -
- "All corporations established by special charters subsequently to the twenty-third day of February in the year eighteen hundred and thirty for the purpose of carrying on any kind of a manufacture shall be governed by the provisions and be subject to the liabilities prescribed in this chapter.
- "It appears that no consent in writing or other formal consent has been obtained by the Brookline Gas Light Company from the board of aldermen of the city of Boston at any time, or that any application has ever been made for such consent. The Brookline Gas Light Company, however, has laid and is proceeding to open and dig up the streets for the purpose of laying a large extent of pipes within the limits of the city of Boston. We understand that said company is pursuing this course under a claim that they have received permits therefor from the superintendent of streets of the city of Boston, and that such permits are issued under the ordinances and regulations of said city; and it therefore becomes necessary to examine said ordinances and regulations, for the purpose of ascertaining whether the same are sufficient to support the claim of the company; and whether, in fact or in law, the permits of the superintendent of streets issued under said ordinances and regulations are such a consent of the board of aldermen as the statute requires.
- "At a conference with the Board of the parties interested, it appeared that the company claimed to have received its permits under section 8 of chapter 36 of the Revised Ordinances of 1892 of the city of Boston. This section provides that 'Said superintendent'—referring to the superintendent of streets—'may issue permits to persons having authority in the premises to open, occupy, obstruct and use portions of the streets, and every such permit shall specify the time, place,' etc. It is further provided in said section as to the conditions which shall be inserted in this permit. The regulation referred to and under which the claim was made is that contained in chapter 5, relative to streets and their uses, of the Revised Ordinances of 1892 of the board of aldermen of the city of Boston. Section 1 of this chapter provides that—
- "The superintendent of streets may issue permits for opening, occupying, obstructing and using portions of the public streets and for other purposes



1894.]

in the manner and on the terms, specifications and conditions and for the purpose stated in the ordinance of the city, subject, however, to any permission, control, regulation, obstruction or revocation which the board of aldermen may make.

"Section 8, it will be observed, is general in its character, and must be subject in its construction to other sections of the same chapter wherever they fairly or necessarily apply thereto. It appears to us that whatever permits the superintendent of streets may issue under the ordinances of the city with respect to gas pipes must be issued, not under section 8 referred to above, but under section 14 of the same chapter, which provides that —

"Said superintendent shall, when authorized thereto by an order of the board of aldermen, issue permits to open and occupy portions of the streets for the purpose of laying, maintaining and using wires, railway tracks or rails therein, or wires, pipes or conduits under the surface thereof, on a condition the terms of which shall be those stated in section 8 of this chapter.

"Attention is called to the words 'persons having authority in the premises' in section 8, and to the words 'when authorized thereto by an order of the board of aldermen' in section 14. appear clearly that some authorization or order under one or the other of these sections in favor of the persons having rights in the premises was a condition precedent to the issuance by the superintendent of streets of the permits contemplated by these sections; but it is not pretended that any action has been taken or any order passed by the board of aldermen authorizing the issuance of permits from the superintendent of streets to the Brookline Gas Company for the carrying on of the purposes of its incorporation. For these reasons it appears to the Board that the permits referred to above as issued to the company by the superintendent of streets are not issued in the manner required by the ordinances; neither are they with the consent in writing of the board of aldermen which the statute requires. It seems to us to be clear from section 14, referred to, that the aldermen did not intend to allow streets to be opened and dug up for the purpose of laying new pipes or conduits for gas unless they took some formal action and passed some clear order respecting the same. It was claimed, however, that under the revision of the charter of the city of Boston, made by the Legislature in 1885, the consent required by the statutes

above referred to has been taken from the board of aldermen of Boston; and it therefore becomes necessary to examine the statute under which this claim is made.

"By section 6 of chapter 266 of the Acts of 1885, being 'An Act to amend the charter of the city of Boston,' it is provided that —

"The executive powers now vested in the board of aldermen as such, as surveyors of the highways, etc., or otherwise, shall be and hereby are vested in the mayor, to be exercised through the several officers and boards of the city in their respective departments under his general supervision and control.

"This section proceeds to more specifically illustrate and describe the executive powers referred to, and it is made the duty of these officers, under the direction of the mayor, to make contracts for labor and materials in the construction and repair of all public works, to have the entire care, custody and management of the same, and of the city's property, and the direction and control of the executive and administrative business of the city. And the mayor is charged with securing 'the honest, efficient and economical conduct of the entire executive and administrative business of the city.'

"It will be observed that this statute transfers to the mayor only the executive powers of the board of aldermen. From the footnote on page 197 of the Revised Ordinances of 1885 (which note we understand is by the editor and compiler of the ordinance, and is a foot-note to the ordinance respecting the power of the superintendent of streets in reference to permits for opening the streets) it is recognized expressly that the general powers of the board of aldermen are not disturbed by the act of 1885, and that the ordinary judicial or legislative powers it formerly had remained vested in the board of aldermen subsequent to the enactment of that stat-In the opinion of the Board, the determination of the question as to whether the streets generally shall be dug up for the purposes of a gas corporation, such a consent as the statute requires is not an executive power, but one which is judicial in its character. Certainly the whole history of the exercise of this power has tended to the support of this proposition. It has been regarded as a broad and general question of public policy, and in many cases long and extended hearings have been held, with the testimony of many



witnesses, and the question to be determined has been whether the general public interest required that a company should receive the general admission to its streets such as the law contemplates. will be observed that, under chapter 106, section 75, when this consent in writing is given it extends 'so far as is necessary to accomplish the objects of the corporation.' The question as to what is the full force and effect of this consent has not been specifically determined, as we understand it, in the courts of this Commonwealth, but similar language has received the construction of the courts in other States, and it has been held that after the consent is once granted it cannot be revoked; that it lasts during the life of the corporation, if the corporation sees fit to exercise it; and that, having once been given, it need not be repeated; in fact, that the corporation derives its powers to open and dig up the streets from the Legislature, but that the consent of the aldermen is the condition precedent to the exercise of that power, and that having once been given, the condition is fulfilled. On this point see the case of the City of Brooklyn vs. Jourdan, 7 Abbott, New Cases, 23; State of Ohio vs. Cincinnati Gas Light and Coke Co., 18 Ohio State, 262.

"It would seem that this construction existed in the minds of the legislators when chapter 106, above referred to, was passed, since they have, in section 77, extended to the aldermen the power to, in every reasonable and needed respect, exercise full control so far as the public convenience should require of those streets in respect to which general powers were acquired by the consent contemplated by section 75. These broad statutes are similar in nearly all the States, and the powers of the city with respect to the kind of ordinance possible under such a statute were fully considered in the case of The Commissioners, etc., of Northern Liberty vs. Northern Liberty Gas Co., 12 Pennsylvania St., 318, where it was held that although the gas company might possess general authority to dig up the streets, yet that an ordinance which prohibited the opening of paved streets during the winter was valid and binding upon the company and within the general authority to do all things necessary for the preservation of the public convenience.

"Respecting the general powers of the board of aldermen, and as to what ones have passed to the mayor under the words 'executive and administrative' in the statute of 1885, above referred to, reference is made to the case of the Attorney-General vs. Boston, in 142 Mass., 200, from which it appears that the right to declare whether the public necessity and convenience required the maintenance of a sidewalk on a portion of Boylston Street remained in the aldermen. We are not aware of any other case in which any effort has been made to construe that portion of that statute."

Notices have also been sent to the Attorney-General, as required by the statutes, of violations of law in the following cases:—

By the -

Amherst Gas Company; Bridgewater Electric Company; Cambridge Electric Light Company; Chicopee Electric Light Company; Chicopee Gas Works; Cottage City Gas and Electric Light Company; Easthampton Gas Company; Edison Electric Illuminating Company of Brockton; Eliot Falls Electric Light Company; Franklin Electric Light Company; Hull Electric Light and Power Company; Jamaica Plain Gas Light Company; Milton Light and Power Company; Millis Company; Nantucket Electric Light Company; Newburyport Gas and Electric Company; Northampton Electric Lighting Company; Northampton Gas Light Company; North Attleborough Steam and Electric Company; Orange Electric Light Company; Pittsfield Electric Company; Pittsfield Coal Gas Company; South Hadley Fails Electric Light Company; Stoughton Gas and Electric Company; Taunton Electric Lighting Company; Union Electric Light Company; Ware Electric Company; Weymouth Light and Power Company; Whitman Electric Company; Woburn Electric Light Company -

in not making returns to the Board within the time required by law.

By Alonzo W. Perry of Boston, in erecting wires, for use in conveying electricity for lighting, over Arch, Federal and South streets in Boston, without the consent of the board of aldermen.



By the North Adams Gas Light Company and Salem Gas Light Company, in supplying gas containing sulphuretted hydrogen.

ACCIDENTS.

In accordance with section 2, chapter 850, Acts of 1888, it is the duty of the Board to present herewith an abstract of cases wherein persons sustained bodily injury from gas and electricity manufactured and sold for light and fuel during the year 1893. The Board is but little helped in performing this duty by the reports which are required by law to be rendered to it by the various companies, as only a small percentage of the accidents seem to come to the knowledge of these companies.

The Board has received reports from the medical examiners of the State, from hospitals and other sources, of fifty-two accidents from illuminating gas in the State during the year. There were twenty-five deaths, all but two in Boston; ten in hotels, usually of an ordinary class; five in lodging-houses, and one in an institution. There were nineteen cases where escaping gas caused the death of one or more persons; of these fifteen were isolated cases. There was one case where two were found dead and a third recovered; there were two cases where two were found dead and one case where one was found dead and the other recovered. Three of the isolated cases were undoubtedly suicides, and there was an attempted double suicide, successful in the case of one of the parties. Nine of the isolated cases appeared to be accidental and three of the collective ones. In four of the isolated cases it was doubtful whether the turning on of the gas was intentional. Of the nine accidental isolated cases, four were probably due to ignorance, one to intemperance, one to bad gas fixtures, three to carelessness. Of the three collective accidental cases two were probably due to ignorance and one to carelessness. Fifteen of the fatal accidents occurred in hotels and lodging-houses.

Since April 30, 1890, when the State took off the limit of ten per cent. from the amount of carbonic oxide allowed in gas, the number of fatalities has increased alarmingly. In 1889 there were two deaths reported by this Board; in 1890, eight; in 1891, sixteen; in 1892, eighteen. It is noteworthy that many of these

accidents from gas take place in lodging-houses and hotels of an ordinary class, frequented by people unacquainted with the use of illuminating gas. It seems advisable that the proprietors of hotels and lodging-houses should inspect their gas fixtures and that they should place in each room a conspicuous notice, warning guests of the danger of blowing out the gas or leaving it burning with a low flame.

ACCIDENTS FROM GAS.

Fatal Cases in Boston.

George Wilson of Rowley, aged 24, took a room at the Hotel Falmouth, on Causeway Street, on March 1. A strong smell of gas being observed, the door of his bedroom was broken in and the occupant found to be dead. The unlighted gas was turned on full force. His property was found intact beneath his pillow. In the opinion of Medical Examiner Harris, it was a case of accident to a man unfamiliar with the deadly nature of the gas and the proper method of extinguishing it.

At 7.10 p.m., March 9, 1893, Susan B. Warner registered at the Hampden House, Haymarket Square. She was observed by its proprietor to be somewhat under the influence of liquor. At 2.30 p.m., on the following day, the porter entered the room by the fire-escape and found the body lying on the floor, face downward. The gas was turned "full on."

A woman, a native of Malden, at the Columbus Hotel, Commercial and Prince streets, was found dead in bed on March 13. She had been asphyxiated, the gas having either been blown out or imperfectly turned off.

An unknown man was found in an unconscious state on March 13 at the Columbus Hotel, Commercial and Prince streets. He was occupying the same room with the above. He was taken to the City Hospital, where he died.

Wm. McMullen and wife of Pawtucket, R. I., who had been reduced from comfortable circumstances to barely enough to pay

for the rent of their room, took lodging at the Bay State House, Hanover Street, on April 8. The next morning, with the gas turned on, both were found unconscious, and were then taken to the City Hospital, where the woman died at 9 A.M. The man recovered.

Otto Anderson, aged 24; Oscar Swenson, aged 24; Sophia Mobery, all of Boston, all Swedes and all unmarried, April 9, at house 36 Fleet Street. The three were employed in the saloon of Charles Williams and lived there, the two men sleeping in the room on one side of the kitchen and the woman in the room on the other side. At 10 o'clock A.M. the rooms were entered and Miss Mobery was found on the floor of her room, unconscious. Both men were dead in their room. The gas jet in this room was turned on half way. All three rooms were filled with gas. Miss Mobery recovered entirely from this accident.

John F. Gleason, aged 37, 28 Hanson Street, was found dead in bed at 8 A.M., May 12, 1893, undressed, in a natural position, door locked on inside. The room was full of gas and the key at the single bracket fixture was turned on; the key turned easily, and the supposition was that, having undressed and turned out the gas, he accidentally turned it on again, but was asleep before he noticed the odor of escaping gas. There seemed to be no motive for suicide.

Louise Preston, aged 30, 108 Falmouth Street, was found dead at 7.15 A.M., May 14, 1893, lying upon the floor of a room which she had occupied alone the previous night. The room was full of gas and the key of the fixture was turned on full. She had been mentally depressed for some time through dread of penury and had attempted suicide three times, once by shooting in the head, once by inhaling ether, and recently by inhaling illuminating gas.

James Graney of Willimantic, Ct., in a room at a lodging-house, 46 Beach Street, on July 13. The man hired the room the night before and retired in a sober condition. In the morning another 64

inmate of the house smelled a strong odor of escaping gas. The locked door of the room was forced open and the occupant found undressed in bed, dead. The windows were closed, one key of the chandelier was turned on full and the other was partly turned on. There was little to show whether this was a case of suicide or accident.

Rachel Waas, aged 7, and Martha Lippold, aged 15, at 10 Kensington Street, Roxbury, on September 1. One was the daughter of the occupant of the house, the other was the nursery girl, who was engaged at an intelligence office the day before the accident. Mrs. Waas saw the two girls to bed and left the gas burning slightly; she shut the door. At 6 A.M. Mr Waas noticed a smell of gas and opening the door of the girls' room, found both lying dead on the floor.

Katrina Bingtzen, aged 51, 10 Willard Park, was brought to the City Hospital at 8.30 A.M., September 9, in the state of asphyxia. Stimulants and transfusion were resorted to, but she died on September 13. She was thought to have blown out the gas.

Mary Tuttle, aged 65, lodging at 342 Tremont Street, was found September 21, dead on her bed, door and window closed and gas turned on.

William F. Adair, aged 38, reported as very intemperate and drinking immoderately since September 16; admitted to Washingtonian Home, 7.30 p.m., Sept. 25, 1893. Nervous and shaky; seen at fhidnight apparently sleeping; attendant left door ajar and a small turned-down light at single gas fixture over head; windows partly open for ventilation. At 4 A.m. attendant found door shut tightly, room dark and full of gas; the key at gas fixture was turned on full, windows shut. Adair was dead when found.

David F. Williams, aged 56, a commercial traveller, went to bed at the Coolidge House, in Bowdoin Square, on September 27.

In the morning he was found dead in his bed and the gas turned on. There were some minor things in the case suggestive of suicide, especially his entire familiarity with gas and its handling; but, on the other hand, the stop-cock was so easily turned that it was entirely possible that after he had turned it he might have hit the key and turned it on, and he may have fallen asleep and been gradually poisoned to death in consequence of accident alone.

Adelard Le Blanc, aged 23, came to the hotel 200 Friend Street, on the night of September 30. In the morning he was found, after the room had been forcibly entered, lying on his bed, partly dressed, quite dead and the gas turned on unlighted.

Jose Francisco d' Oliveira, at the Hotel Eastern, 127 Causeway Street, on November 17. The man was found at 7 o'clock in the morning unconscious, and taken to the Massachusetts General Hospital, where he died on November 19.

J. M. Baxter, aged 55, at the Hampden House, Haymarket Square, December 21. The man was found dead in his bedroom, suffocated by gas.

John McLean of Quincy, aged 60, at the Hampden House, Haymarket Square, on December 21. Hired his room the night before. At 1 o'clock P.M. on the 21st he had not come down, and the chambermaid knocked on the door to arouse him. She received no answer. The door was broken in and Mr. McLean was found dead in bed. His clothes were on. The room was full of gas, which had escaped from the jet turned on.

Prudence Derrig, aged 85. Mrs. Derrig went to bed at 160 Center Street, Roxbury, between 11 and 12 P.M., December 23, 1893. The gas was lighted for her and turned down low, to be left for the night. The key was turned on about one-quarter. At 9.30 A.M., December 24, gas was smelt in the entry outside her room. Her chamber door (locked) was broken open

and she was found dead lying on floor. The room was full of gas, light was out at fixture, the key as it had been left. The presumption was that the gas was accidentally extinguished.

Conrad Highwood, aged 69, 95 Regent Street, Roxbury. Mr. Highwood had been sick for two years with paralysis, heart disease and insomnia. He slept alone and habitually left his gas burning with the key one-half on. At 7 A.M., December 29, his wife smelled gas in the hall outside his door; going in found him dead in bed in a natural posture. The room was full of gas, the key at fixture was turned half on as usual, and gas was escaping freely. There was no evidence of suicidal intent.

William Blackburne, aged 45, was found dead on the lounge in his room at 112 West Concord Street, where he had lived for the past two years. The gas was turned on; doors and windows closed. Mr. Blackburne had been very despondent since the death of his wife, which occurred in January. A letter found in his room showed suicide to have been premeditated.

Other Cases in Boston.

Lizzie Melrose, Annie Darling and Lizzie Darling, occupying a bedroom together at the Richwood Hotel, on January 2, retired for the night at 12.30. There was a defective key which was turned around so as to let the gas on again. At 8 o'clock the Misses Darling awakened, feeling badly, and Miss Melrose got up and fell unconscious. Physicians were summoned; Miss Melrose was unconscious until 1 o'clock in the afternoon and all three were kept walking in the corridor. The next day all three were well.

On February 1 two policemen were passing the store of George E. Allen, at 12 Winter Street, when they discovered a strong smell of gas escaping from the building. They notified Gas Inspectors C. A. Hamlin and John Griffin, at the office of the Boston Gas Company, and the two men entered the basement of the building through a window in an alley and succeeded in turning off the gas

at the meter. Before they could get out Griffin was overcome by the gas, and Hamlin shouted for help. The officers, who had been standing in the alley, heard his cries and went in and found him leaning over the unconscious body of his companion. Griffin was taken out and carried to the company's office, where he was resuscitated. The whole building and its contents were saturated with gas.

Henry Gowan, aged 30, a gasfitter, while repairing a leak in the gas pipe in the house 17 Cambridge Street, on the afternoon of March 4, was rendered unconscious by the escaping gas. He was found in this condition by a resident of the house. A physician was sent for and Gowan was taken home, where he recovered.

On November 14 a strong smell of gas was perceived in the building bounded by Pleasant Street, Shawmut Avenue and Cabot Place. The whole house was filled with gas. The names of those who were affected are: T. D. Monast, 56 Shawmut Avenue; Mrs. Monast, his mother; Lottie Ella Bates and Wilhelmina Bates, Mrs. William L. Tharby and Augustus Tharby of 52 Pleasant Street; Quong Lung, Lee Chung and Lee Sing, 60, and Wong Soo, 63½ Shawmut Avenue. The gas came from a broken street main. The mains of the Boston Gas Light Company and the Brookline Gas Light Company go down Shawmut Avenue.

On November 20, Frank Monahan, 30 years of age, 1485 Tremont Street, employed by the Brookline Gas Company, while making a connection with a street lamp on Mount Pleasant Avenue, Roxbury, was overcome by escaping gas and rendered unconscious. He was taken to the City Hospital, where he recovered.

A severe gas explosion occurred in the house owned by William Faunce, 475 Columbus Avenue, on November 31, by which several persons were injured, one probably fatally. Mr. Faunce, together with Mr. George H. Duncan and two gasfitters, went into the cellar in search of a gas leak. Mr. Faunce had with him a lighted

lantern, and when he reached the cellar an explosion took place. He was badly burned about the face, neck, hands and arms. Mr. Duncan was badly burned about the face. Fred Walters, a gasfitter, of 117 Northampton Street, was also badly burned about the face, and the sight of his left eye nearly destroyed. William Sperry, gasfitter, was slightly burned about the face. The damage to the building was slight. It was believed that the gas leaked from a main in the street.

John McCarthy of Roxbury, aged 51, employed at the store at 760 Washington Street, at 9 o'clock on the morning of December 2, smelt leaking gas and went to the basement to find where the leak was. He lighted a match when he got down to the basement and at the instant there was a loud explosion. He was badly burned about the face, arms and hands and was taken to the City Hospital, where he recovered.

One fatal case has been reported in Lowell and one in Worcester, both due to ignorance, and four other cases in places outside of Boston.

Fatal Case in Lowell.

John Berg of South Chelmsford, at a room in the Franklin House, in Middlesex Street, December 3. On the night of December 2 he retired at 10.30 o'clock. At 10.30 o'clock the next morning the bedroom door was opened. The gas was turned three-quarters on, and Berg, who had blown it out, was lying unconscious on the bed. The room was small and the window closed. A physician was called and every effort made to save the man, but he stayed unconscious and died at 9 o'clock on the night of December 4. The doctors agree that the man died of heart failure, superinduced by excessive inhalation of illuminating gas; but they also agree that it is a most extraordinary thing for a person, especially one of such a healthy and rugged nature, to live for thirty-six hours and finally, without a perceptible change in his condition, die.

Fatal Case in Worcester.

Nellie Powers, aged 17, was found unconscious on October 24, in the morning, in a room at 44 Front Street, Worcester, where she was employed as a domestic. She was lying on the bed and the gas was turned on full force. She went to bed in cheerful spirits. She had been in this country but six months and was unfamiliar with the use of gas. She was sent to the Worcester City Hospital, where she died two days after admission.

Other Cases.

Joseph Goodreault and family, his wife, two children and grown son, Zeph Goodreault, were, during the night of November 22, nearly asphyxiated by illuminating gas in the house, 88 Loomis Street, Haverhill. They were awakened and saved themselves by opening the windows. The gas pipe in front of the house had broken during the night, and, the ground being frozen, the gas found its way into the house. All recovered.

Daniel Conners, a workman at the New Bedford Gas and Edison Light Company, was on the evening of December 10 engaged with the foreman and another man in stopping a leak in the condenser. Feeling that he was getting too much gas he came out of the condenser room and fell unconscious outside the door, bruising and cutting his face. He was brought to consciousness by being walked around by his fellow-workmen and resumed work that evening.

Asa T. Pratt, occupying a room at the house of George W. Norris on Hurd Street, in Lowell, retired on December 16, having turned the key in the gas jet so far around that the gas was turned on again. In the morning he was found insensible and was taken to St. John's Hospital, where he recovered the next day.

ACCIDENTS FROM ELECTRICITY.

Five persons were injured by electricity from electric light wires, three of them fatally. The cases were as follows:—

Stephen Willey, a patrolman of the Boston Electric Light Company, was found on the evening of July 18 in the yard of the New York & New England Railroad Company in an unconscious condition and was taken to the Emergency Hospital, where he died on the evening of the following day. It is supposed that he found some trouble with a lamp located near where he was found and that he had fallen from the pole. There were no witnesses as to the cause of the fall.

Thomas Wall, roofer, employed by Moore & Ward, Province Court, on Friday, August 25, while at work on the roof of the building 490 Washington Street, came in contact with a live electric light wire of high voltage and was killed.

Joseph Corcoran of Boston was, on January 8, running up Dorchester Street, South Boston, to catch a car, and when near the bridge which crosses the track of the Old Colony Railroad, ran against a wire which had been left suspended from one of the poles. He was knocked down and blood poured from his mouth and ears.

A boy of 14, named Timmins, on September 2, while at play on Somerville Avenue, near Medford Street, Somerville, tried to swing on a broken-down telephone wire that reached to the sidewalk. The telephone wire swung against a live wire and the boy received the shock. He fell unconscious, but was taken to a drug store, where he recovered.

George P. Goddard of Brockton was returning from Cary Hill with two companions. In crossing a bridge Goddard placed his hands on a high board fence to pull himself up to see what was behind the fence. Close to the top of the fence ran a live wire, attached to the boards, and the whole charge was received at once by him. He struggled to free himself, but the current was so strong that he was prevented. Each of his companions took hold of an arm and succeeded in releasing him, both receiving severe

shocks. Goddard's hands were burned in a terrible manner, necessitating the amputation of two fingers.

Richard Bates was walking in Watertown on the evening of September 7. The night was dark and rainy, and Bates, carrying an umbrella, walked into a telephone wire that had been detached from its pole and lay coiled up on the crossing. The telephone company reported to Medical Examiner Mead that this wire was crossed with an arc light wire at a distance of two miles from the place of accident. Bates lived about fifteen minutes.

GAS COMPANIES.

The following table shows the corporate name, the localities supplied, the capital and the par value of the shares of the gas companies in active operation on the thirtieth day of June last:—

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value
Adams Gas Light Co	Adams	\$17,300	82
Amesbury & Salisbury Gas Co., .	Amesbury,	60,000	10
Amherst Gas Co.,	Amberst	25,000	
Arlington Gas Light Co.,	Arlington,	70,000	10
	Belmont,	-	_
	Winchester	-	-
Athol Gas & Electric Co.,	Athol	25,000	10
Attleborough Gas Light Co., 1	Attleborough,	46,400	10
Bay State Gas Co	Boston (in part),2.	500,000	10
Beverly Gas & Electric Co.,	Beverly	92,000	10
Boston Gas Light Co	Boston (city proper), .	2,500,000	50
Boston Gas Light Co.,	Brockton,	178,500	10
Brookline Gas Light Co.,	Brookline,	1,000,000	10
· · · · · · · · · · · · · · · · · · ·	Boston (in part),		-
Cambridge Gas Light Co.,	Cambridge,	700,000	10
	Somerville (in part), .	-	_
Charlestown Gas & Electric Co	Charlestown	500,000	5
	Somerville (in part), .		_
	Medford (in part),	_	١ _
	Everett (in part),	_	_
Chelsea Gas Light Co.,	Chelsea,	300,000	10
Oncisca Gas Eight Coi,	Everett (in part),	000,000	
Chicopee Gas Works, 1	Chicopee Centre,	30,000	_
Citizens' Gas Light Co. of Quincy,	Quincy,	53,000	10
Citizens' Gas Light Co. of Reading,	Quincy,	20,000	1
	Wakefield	95,300	10
South Reading and Stoneham, .	D 31	20,000	10
	Carraham	-	_
Ninton Gos Light Co	C112-4	73,000	50
Clinton Gas Light Co.,	Cottage City,	25,000	10
Donwood Gos Light Co.,	Denueve		
Danvers Gas Light Co.,	Danvers,	20,000	, ,
	Dadham	100 000	
Light Co.,	Dedham,	100,000	5
Danish seton Con Links Co	Hyde Park,	-	-
Dorchester Gas Light Co,	Boston (Dorchester	400 000	
	District),	400,000	10
Foot Boston Gos Co	Milton,	000,000	2
East Boston Gas Co.,	Boston (E. Boston),	220,000	
Easthampton Gas Co.,	Easthampton,	30,000	10
Fall River Gas Works Co.,	Fall River (in part),	288,000	10
Fitchburg Gas Co.,	Fitchburg,	150,000	5
rraminguam Gas, ruei & Power Co,	South Framingham, .	75,000	10
Bloucester Gas Light Co.,	Gloucester,	80,000	5
Freenfield Gas Light Co.,	Greenfield,	50,000	ō
Haverhill Gas Light Co.,	Haverhill,	75,000	5
	Bradford,	-	.=
pswich Gas Light Co.,	Ipswich.	16,000	10
amaica Plain Gas Light Co.,	Boston (Ward 23), .	250,000	10
Lawrence Gas Co.,	Lawrence,	590,000	10
	Methuen,	-	-
	North Andover,		-
Leominster Gas Light Co.,	Leominster,	5 0.000	10
Lexington Gas Light Co.,	Lexington,	20,000	10
Lowell Gas Light Co.,	Lowell,	500,000	10
-	Dracut,	<u>-</u>	· -
	Tewksbury,		

¹ Not incorporated.

² Sold principally to other companies.



CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Lynn Gas & Electric Co ,	Lynn,	\$ 375,000	\$100
Malden & Melrose Gas Light Co., .	Sangus,	220,000	100
	Melrose,	_	-
	Medford (in part), .	-	-
	Everett (in part), .		
Manufacturers' Gas Light Co.,	Fall River (in part),	50,000	
Marblehead Gas & Electric Light Co.,	Marblehead,	40,000	100 100
Marlborough Gas Light Co.,	Marlborough,	50,000	100
Middleborough Gas & Electric Co., .	Middleborough,	80,000	100
Milford Gas Light Co.,	Milford,	72,300	
	Hopedale,	_	-
Nantucket Gas Light Co.,	Nantucket,	36,000	
Natick Gas Light Co., New Bedford Gas and Edison Light	Natick,	20,000	100
Co.,	New Bedford,	550,000	100
Newburyport Gas & Electric Co., .	Newburyport,	140,000	100
Newton & Watertown Gas Light Co.,	Newton,	250,000	100
	Watertown,	-	-
	Wellesley,		-
Words Advance Con Ideba Co	Weston,		1.00
North Adams Gas Light Co.,	North Adams,	50,000	
Northampton Gas Light Co.,	Northampton,	50,000	1
North Attiebolough Gas Light Co., .	North Attleborough, . Wrentham,	68,100	100
Norwood Gas Light Co.,	Norwood,	12,000	100
Pittsfield Coal Gas Co.,	Pittsfield,	62,500	100
Plymouth Gas Light Co.,	Plymouth,	40,000	100
Roxbury Gas Light Co.,	Boston (Roxbury Dis-		
• •	trict),	600,000	
Salem Gas Light Co.,	Salem,	300,000	100
Good D. A. Good Links Go	Peabody,	440.000	1
South Boston Gas Light Co.,	Boston (South Boston),	440,000	100
Southbridge Gas & Electric Co.,	Southbridge,	50,000 85,000	100
Springfield Gas Light Co.,	Spencer,	500,000	100
Stoughton Gas & Electric Co.,	0	24,000	100
Taunton Gas Light Co.,	Taunton,	80,000	
Waltham Gas Light Co	Waltham,	140,000	100
Webster Electric Co	Webster	45,000	
•	TO 11	-	_
Westfield Gas Light Co.,	Westfield,	54,000	100
Williamstown Gas Co.,	Williamstown,	20,000	100
Woburn Gas Light Co	Woburn,	45,100	100
Worcester Gas Light Co,	Worcester,	500,000	100

The company at Fitchburg furnishes water, that at Gloucester maintains a wharf and supplies water, and that at Springfield furnishes steam for heating. In addition to these, the companies in Amherst, Athol, Beverly, Brookline, Charlestown, Chelsea, Clinton, Cottage City, Easthampton, Fitchburg, Lawrence, Lexington, Lynn, Middleborough, New Bedford, Newburyport, Newton, North Adams, Southbridge, Spencer, Stoughton, Wakefield, Waltham, Webster and Westfield, have furnished electric light.

The following table shows the names of the owners of gas works not owned by gas companies, the localities supplied, and the estimated value of the plants:—

Chicopee Manufacturing Co.,	•	•	Chicopee Falls,		•	\$25,000 00
Holyoke Water Power Co.,		•	Holyoke, .	•	•	100,000 00
Otis Co.,			Ware,			10,000 00
Mrs. M. L. Ruggles, .	•		Gardner, .			14,100 00

The following companies report bonds or notes outstanding: —

Amherst,				\$18,500	Lynn,			\$ 128,000
Athol, .	•			25,000	Malden, .		•	24,400
Bay State,			•	4,507,000	Marblebead,	•		7,500
Beverly,				11,800	Middleborough,		•	80,000
Boston,	•			180,000	Nantucket, .	•		2,000
Brockton,				100,000	Natick, .		•	10,000
Brookline,				505,000	New Bedford,			230,800
Charlestown	١,			70,000	Newburyport,	•		14,000
Chelsea,				100,000	Newton, .		•	109,000
Citizens' (Q	ainc	y),	•	27,000	North Adams,			38,000
Citizens' (V	Vake i	leld),	94,422	Northampton,			8,000
Clinton,				74,000	North Attleboro	ugh,		33,915
Dedham,				8,500	Plymouth, .	•		1,500
Easthampto	n,			5,000	Southbridge,			13,500
Fitchburg,				12,000	Spencer, .		•	85,000
Framinghan	n,			87,682	Springfield, .			25,000
Greenfield,				1,000	Waltham, .			66,000
Haverhill,				37,500	Webster, .	•		30,000
Ipswich,				8,400	Westfield, .	•	•	21,500
Jamaica Pla	in,			20,000	Williamstown,			11,300
Lawrence,				150,000	Worcester, .			130,000
Lexington,	•			29,300				

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the par value of the stock held within the Commonwealth:—

	сомі	PANY.				Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par o Stock held in Massachusetts
Adams						8	8	\$17,300
mesbury.	:		·			11	11	60,000
mberst, .						37	37	25,000
Arlington, .						51	40	42,000
Athol,	•	•	•		•	.8	. 8	2,300
Attleborough	, .	•	•	•	•	21	18	45,600
Bay State, .						7	5	500
Beverly, .	•				•	40	40	92,000
Boston, .				•		6	4	2,000
rockton, .			•	•	•	55	49	176,200
Brookline, .	•	•	•	•	•	72	55	219,600
ambridge, .						422	366	627,600
harlestown.			•	•	•	260	243	466,750
helsea, .			•		•	136	130	292,800
Chelsea, Citizens' (Qu Citizens' (Wa	incy)			•	•	.7	.7	53,000
itizens' (Wa	kefie!	ld),	.		•	45	43	94,400
·	•	•	•	•	•	24	24	73,000
ottage City,	•	•	•	•	•	10	10	25,000
anvers, .			•			18	17	11,950
Dedham, .		•				38	32	59,650
orchester, .			•	•		21	19	303,800
East Boston,						140	118	189,675
asthampton						41	34	26,700
all River,	•					17	11	11,300
Mach boom .	•	•	•	•	•	50	47	143,350
ramingham	•	•	•	•	•	20	18	47,500
•	, .	•	•	•	•		78	
loucester, .	•	•	•	•	•	80 36	27	77,850 43,700
Freenfield, .	•	•	•	•	•			
Haverbill, .	•	•	•	•	•	48	44	72,400
pswich, .						20	20	16,000
amaica Plai	n .					145	138	236,500
	n, .	•	•	•	•	I		1
awrence,	•	•	•	•	•	223	198	522,900
eominster,	•	•	•	•	•	61 21	57 20	49,200 19,900
exington,	•	•	•	•	•	264	227	451,000
Lowell, .	:	•	•	•	•	163	156	367,200
ynn,	•	•	•	•	•			1
falden, .		±	•	•	•	147	124	186,500
danufacture	78° (1°	all Ki	ver),	•	•	7	7 23	50,000 32,500
farblehead,	•	•	•	•	•	29	13	50,000
farlborough		•	•	•	•	13 13	13	80,000
liddleborou; lilford,	gu, .	•	•	•	•	53	51	71,700
•	•	•	•	•	•			1
lantucket, .	•	•	•	•	•	52	48	34,600
latick,	•	•	•	•	•	21	21	20,000
ew Bedford		•	•	•	•	362	325 83	495,600 130,100
ewburyport	, .	•	•	•	٠	98 173	170	241,700
lewton, .		•	•	•	•	37	28	47,800
Forth Adams		•	•	•	•	42	31	31,200
lorthampton		ь .	•	•	•	38	84	65,200
Torth Attlebe	_	и, .	•	•	•	004	3	9,300
	•	•	•	•	•	_	· -	
ittsfield, .	•	•	•	•	•	59	46	54,700
lymouth, .				_		1 33	28	30,900

	сож	PANT	r. `			Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts
Roxbury, .						8 .	4	\$400
Salem,						249	223	276,700
South Boston,						20	16	30,000
Southbridge,		•				66	63	47,550
Spencer, .					•	17	17	85,000
Springfield, .	•					123	114	474,400
Stoughton, .	•		•	•	•	6	6	24,000
Taunton, .						116	108	75,250
Waltham, .						103	94	130,000
Webster, .		:			:	16	16	45,000
Westfield, .		•				23	20	47,700
Williamstown,				•		3	3	20,000
Woburn, .						44	43	44,600
Worcester, .						191	179	460,300

The following statistics exhibit the aggregate receipts and expenses of all the companies in the State, compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board:—

,	FOR YEAR EN	DING JUNE 80.
	1892.	1893.
RECEIPTS:		
For gas sold by meter,	25,308,118 06	\$5,439,302 81
For gas supplied to public lamps.	262,777 00	262,309 09
From sales of coke,	241,288 05	246,726 49
sales of tar,	165,940 10	151,735 02
sales of ammoniacal liquor,	21,123 10	23,702 18
rent of meters.	1,392 24	1,924 19
rent of meters,	2,109 04	1,159 31
rent of gas lamps,	2,029 04	1,119 64
public lamps other than gas lamps,	· - 1	2,545 15
other sources,	12,332 04	695 11
Total,	\$ 6,017,108 67	\$ 6,132,329 2 8
Expenses:—		
1. Coals,	\$1,051,727 47	\$1,034,363 75
2. Enrichers,	243,574 56	290,334 14
3. Purifying materials,	25,859 20	29,393 79
4. Water,	21,337 89	24,333 06
5. Wages at works,	507,474 00	495,042 69
6. Repairs and maintenance of works (including		
renewal of retorts),	238,049 28	262,756 68
renewal of retorts), 7. Apparatus and machinery,	50,979 43	39,388 56
8. Wages of meter takers, cierical labor in dis-		
tribution, and salary or commissions of col-		
	114,572 00	124,096 14
9. Repairs, renewals, and maintenance of mains		
and service pipes,	134,132 03	151,156 00
10. Repairs and renewals of meters,	52,896 84	57,297 80
11. Lighting and repairing (gas lamps only),	16,432 22	11,708 71
Amounts carried forward,	\$2,457,034 92	\$2,519,871 32

	FOR YEAR EN	ding June 30.
	1892.	1898.
Amounts brought forward,	\$2,457,034 92	\$2,519,371 32
2 Lighting and repairing, and materials used	V =,,	V = ,,
for other lamps.	2,150 55	2,401 71
3. Directors' allowances,	17,469 36	18,812 03
4 Salaries of officers,	152,701 84	152,122 80
5. General salaries.	123,247 20	126,151 93
6. Rent of offices,	24,409 45	23,581 64
17. General office expenses,	45,974 10	54,750 14
8. Taxes,	274,380 92	282,244 39
9. Fire insurance,	15,133 53	15,342 07
	23,695 82	55,676 0
	14,370 06	4,306 26
22. Bad debts,	8,493 80	7,084 1
9 7131	31,438 69	13,879 2
24. Gas bought,	918,896 83	838,970 46
A. Gas bought,	#10,080 00	000,070 40
Total,	\$4,109,397 07	\$4,115,194 11
Leaving an apparent net profit on their gas		
business of .	\$1,907,711 60	\$2,017,135 1
They have also received for interest, etc.,	29,934 99	21,514 30
for rents, etc.,	172,394 05	107,312 7
as profits from electric	2,2,001 00	101,012 (
lighting,	203,165 54	189,425 3
Making a total of	\$2,313,206 18	\$2,335,387 67
From these receipts were paid interest on bonds		
and loans.	2 569,667 18	\$ 541,669 7
Dividends,	1,064,489 00	1,126,245 8
Other items,	366,851 86	237,585 9
	\$2,001,008 04	\$ 1,905,501 60
Leaving a surplus for the year of	\$312,198 14	\$429,886 0

Two 1 of the companies appear not to have earned expenses, and thirteen 2 others have not earned sufficient to warrant the declaration of any dividend.

The receipts for gas sold by meter show an apparent increase of \$131,184.75; but there has been a decrease of \$79,926.37 in the sales made by the Boston companies to one another, which makes the actual increase in sales to general consumers \$211,111.12. For the six years ending with June, 1892, the receipts from public lamps regularly decreased at the average rate of about \$28,000 per year. This year the decrease has been only \$467.91.

In the appendix will be found, under date of June 30, 1893, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections as made by the Board after examination and correspondence with the officers of the several companies.

¹ Three last year.

Aggregates from these balance sheets and those in the returns of 1892 show the following facts:—

								June 30, 1892.	June 30, 1 993.
Assets: -									
Real estate, machi	ner	v. st	reet i	main	and	met	ers.	\$23,792,181 66	\$24,568,228 71
Cash on hand,					•			499,648 17	579,321 12
Due for gas, .								490,170 91	462,814 99
Other accounts du	ė.				•			176,348 29	
Materials, etc.,	-,							601,973 02	486,291 83
Notes receivable,								229,986 57	190,998 83
Investments, .	:		-		·			432,127 41	486,608 88
Electric assets,			•		•		•	2,332,092 50	2,802,290 11
								\$28,554,528 53	\$29,703,127 27
LIABILITIES:	_								
Capital stock,								\$13,580,000 00	\$14,253,500 00
Bonds,					•			1,403,715 00	1,393,715 00
Notes payable,					•			5,702,708 38	5,842,938 30
Unpaid bills.					•			271,797 55	329,402 91
Unpaid dividends,								23,686 46	26,365 01
Deposits, .								36,787 07	42,842 29
Interest due and u	npa	id.						29,453 70	36,458 97
Other items, .	•	•	•	•	•	•	•	42,294 98	57,193 02
								\$21,090,443 14	\$21,982,415 50
Reserved and depr	ecia	tion	fund	ls,	•	•	•	545,232 46	550,083 02
								\$21,635,675 60	\$22,532,498 52
Surplus,	•	•	•	•	•	•	•	6,918,852 93	7,170,628 75
								\$28,554,528 53	\$29,703,127 27

Of these companies -

58 1 show an aggregate surplus of 10 2 show an aggregate deficit of	:	\$7,074,646 23 155,793 30	\$7,395,054 68 224,425 93
Leaving total net surplus, as shown above, . Which, added to reserves carried as liabilities,	:	\$6,918,852 93 545,232 46	\$7,170,628 75 550,083 02
Would show an actual surplus of Equivalent to per cent. on capital of about .		\$7,464,085 39 55	\$7,720,711 77 54

¹ 57 in 1892.

⁹ 10 in 1892.

The following table shows the valuation of the property of each company, as assessed by the local assessors:—

COMPANY.	Assessed Value.	COMPANY.	Assessed Value.
Adams, Amesbury, Amherst, Arlington, Athol, Attleborough, Bay State, Beverly, Boston, Brockton, Brockton, Cambridge, Charlestown, Chelsea, Chicopee, Chicopee, Citizens' (Quincy), Citizens' (Wakefield), Clitton, Cottage City, Danvers,	\$17,300 18,700 6,550 35,150 12,000 26,200 661,500 81,200 76,200 741,200 831,800 688,546 329,500 30,000 10,000 13,500 66,700	Lowell, Lynn, Malden, Manufacturers'(Fall River), Marblehead, Marlborough	\$998,540 \$20,500
Dedham, Dorchester, Bast Boston, Easthampton, Fall River, Fitchburg, Framingham, Gardner, Gloucester, Greenfield, Haverhill, Holyoke, Ipswich, Jamaica Plain, Lawrence, Leominster, Lexington,	226,400 29,500 285,100 113,375 50,000 10,850 80,000 29,000 165,150 260,000 5,400 208,800 524,000	Salem,	633,400 285,400 386,300 21,500 24,400 610,000 8,500 65,900 286,800 52,500 6,156 50,000 614,300

Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned:—

Amherst,			•	\$5,500	Lynn,			\$165,500
Athol, .				5,500	Middleborough,			22,000
Beverly, .				34,900	New Bedford, .			203,700
Charlestown,				110,000	North Adams.			12,550
Chelsea, .				60,800	Southbridge, .			17,600
Clinton, .				60,800	Webster			21,500
Holyoke,				160,000	Westfield.			16,500
Lawrence,				90,000	,		_	
Lexington,	•	•		6,000	Total,			\$986,850

The value of the gas plants, as assessed by the local assessors, is then in round numbers \$15,400,000, as the electric plants of the Brookline, Chelsea, Cottage City, Easthampton, Fitchburg, Newburyport, Stoughton, Wakefield and Waltham companies are not given in the above table.

The following table shows the amount paid by each company for taxes after deducting the amounts belonging to the electrical departments and the amount for each thousand feet of gas sold:—

			cox	IPAN	¥.					Amount of Taxes paid.	Amount per Thousand sold.
Adams, .					•	•	•	•		\$ 541 18	\$ 0 1189
Amesbury,		•	•		•	•		•	- 1	639 73	1204
Amherst,	•		•	•	•	•	•	•	•	36 55	0418
Arlington,	•	•	•	•	•	•	•	•	•	1,121 21	1893
Athol, .	•	•	•	•	•	•	•	•	• 1	136 09	0413
Attleborough	ι,	•	•	•	•	•	•	•	.	514 29	0567
Bay State,	•	•		•			•		.	9,686 85	0100
Beverly,	•	•	•	•	•	•	•	•	•	842 04	1180
Boston, .	•	•	•	•	•	•	•	•	• 1	80,122 34	0670 11143
Brockton, Brookline,	•	•	•	•	•	•	•	•	•	1,862 82 6,697 24	0939
Drookine,	•	•	•	•	•	•	•	•	٠,	•	Vasa
Cambridge,	•	•	•	•	•	•	•	•	•	19,629 46	1431
Charlestown,	,	•	•	•	•	•	•	•	•	9,881 53	1157
Cheisea,	•	•	•	•	•	•	•	•	•	4,206 46 482 03	1340 0602
Chicopee, Citizens' (Qu	÷	٠.	•	•	•	•	•	•	•	887 88	0567
Citizens' (W	o prot	i),	•	:	•	•	•	•	• 1	744 32	1296
Clinton,	BEC.		•	:	:	:	•	•	:	305 04	0524
Cottage City	,		·		:	:	•	:		156 26	0570
Danvers,									1	105 38	0451
Dedham,	:	•	:	:	:	:	:	:		589 98	0896
Dorchester,					·		·	·	:	5,887 77	0712
East Boston,										4,480 71	1077
Easthampton		:	:	:	•	•	•	:	:	483 99	142
•	,	•	•		•		•		1		
Fall River,		•	•	•	•	•	•	•	.	6,679 83	1210
Fitchburg,	•	•	•	•	•	•	•	•	• 1	1,014 64	0507
Framingham	•	•	•	•	•	•	•	•	•	769 91	0669
Gardner,									.	243 75	1450
Gloucester,	•	•	•		•				•	2,263 39	124
Greenfield,	•	•	٠	•	•	•	•	•	•	401 67	1061
Haverhill,									.	3,009 93	0514
Holyoke,				•	•	•	•	•	.	1,988 46	0354
Ipswich,										86 68	0488
Jamaica Piai	n,				•			•		4,573 28	1048
T awronce										10,791 70	1446
Lawrence, Leominster.	•	:	•	:	:	:	:	•	:	535 08	2718
Lexington.	:	:	:	:	:	:	:	:	:1	168 61	1649
Lowell,		•	:	:	:	:	:	:	:	18,953 57	0714
Lynn, .	:	-	-	-	-	-	-	-	1	5,379 55	0607

	cc	MPAN	Y.					Amount of Taxes paid.	Amount per Thousand sold.
Malden,	•:							\$4,648 07	
danufacturers' (P	all Ri	ver),	•	•			•	1,006 43	
Marblehead, . `			•	•	•	•	•	378 70	
Marlborough, .				•	•	•	•	836 96	
Middleborough,							•	330 87	
		•	•	•	•	•	•	1,450 98	1320
								92 25	
vatick,							.	33 3 13	
New Bedford,							.	3,901 96	
lewburyport,						•	.	1,383 94	169
lewton,								4,462 77	075
orth Adams							. 1	519 56	027
Ta-48				·				994 92	
orth Attleboroug		•		· ·				960 61	
Vorwood,	-, .			·				216 38	
itis Co. (Ware),								163 83	064
ittsfield								1,605 30	119
lymouth, .		•	•	•	•	•	•	362 97	
loxbury,				•	•			13,207 92	074
alem,								4,874 96	
outh Boston							.	7,181 81	092
outhbridge,								208 69	
pencer,					-	•	.	358 38	043
pringfield,			-		•			8,187 31	092
toughton,				•		•	-	191 66	
aunton,								1,831 <i>5</i> 8	043
Valtham								2,519 90	0892
Vebster,				•			.	181 49	
Vestfield					•	•		641 44	0818
Villiamstown, .	•	•		•	•	·		102 60	
Voburn,		:	•	:	:	:		948 17	
Vorcester,		÷	:	:	:	:	:	11,818 18	
							-	\$282,244 39	

The total sum paid by the companies for taxes, including State inspection, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments. was \$282,244.39, an average of 6.6 cents per thousand feet of gas sold; being an increase over the previous year in the total amount of \$7,863.47, and a decrease of .2 cents per thousand feet sold.

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table:—

Amberst,		œ	M PA	ANY.					Rate per Cent.	Amount of Dividends.	Amount per Thousand Sold.
Amherst			•		•		•			1 \$1,730 2,700	\$0 3821 5083
Arlington,		:	:			·	:		- 29	3 _	_
Attileborough,	Arlington, .	•	•						6		7091
Bay State, 84 43,750 044 Beverly, 6 5,520 - Boston, 10 250,000 20 Brockton, 6 10,680 656 Brockline, 61 35,500 - Cambridge, 10 70,000 516 Charlestown, 10 50,000 - Chiespea, 6 18,000 22 Chiespea, 6 1,800 22 Citizens' (Wakefield), - 2- - Citizens' (Wakefield), - 2- - Citizens' (Wakefield), - 2- - Cottage City, - 2- - Cottage City, - 2- - Dorchester, 2 400 17 Dedham, - 3- - Dorchester, 8 32,000 38 East Boston, 10 22,000 52 Easthampton, 6 1,800 - Fitchburg, 10 15,000 -<	Athol, .	•	•	•		•	•	•			-
Beverly, 6 5,520 250,000 200 Boston, 10 250,000 200 Brockton, 6 10,680 650 Brockton, 6 10,680 650 Brockton, 6 10,680 650 Brockton, 10 70,000 510 Charlestown, 10 50,000 - Chelsea, 6 18,000 200 Chicopee, 6 1,800 220 Citizene' (Quincy), - 2 - 2 - 2 Citizene' (Wakefield), - 2 - 3 - 3 - 3 Citizene' (Wakefield), - 2 1,460 - 3 - 3 - 3 Cottage City, - 2 - 3 - 3 Cottage City, - 2 - 3 - 3 Cottage City, - 3 - 3 Cottage City, - 3 - 3 Cottage City, - 3 Cottage	Attieborough,	•	•	•	•	•	•	•	10	4,640	5121
Beverly, 6 5,520 250,000 200 Boston, 10 250,000 200 Brockton, 6 10,680 650 Brockton, 6 10,680 650 Brockton, 6 10,680 650 Brockton, 10 70,000 510 Charlestown, 10 50,000 - Chelsea, 6 18,000 200 Chicopee, 6 1,800 220 Citizene' (Quincy), - 2 - 2 - 2 Citizene' (Wakefield), - 2 - 3 - 3 - 3 Citizene' (Wakefield), - 2 1,460 - 3 - 3 - 3 Cottage City, - 2 - 3 - 3 Cottage City, - 2 - 3 - 3 Cottage City, - 3 - 3 Cottage City, - 3 - 3 Cottage City, - 3 Cottage	Bay State.								84	43,750	0453
Boston, 10 250,000 20 Brockton, 6 10,680 65 Brookline, 61 35,500 - Cambridge, 10 70,000 516 Charlestown, 10 50,000 - Chicopee, 6 18,000 22 Chicopee, 6 1,800 22 Clitzens' (Wakefield), - 2 - - Citizens' (Wakefield), - 2 1,460 -										5,520	_
Brookline, 6½ 35,500 - Cambridge, 10 70,000 510 Charlestown, 10 50,000 - Chicopee, 6 18,000 - Chicopee, 6 1,800 22 Citizens' (Quincy), - - - - - Citizens' (Wakefield), - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <td< td=""><td>Boston, .</td><td></td><td>•</td><td></td><td></td><td>•</td><td></td><td></td><td></td><td>250,000</td><td>2091</td></td<>	Boston, .		•			•				250,000	2091
Cambridge, 10 70,000 510 Charlestown, 10 50,000 — Chelsea, 6 18,000 — Chicopee, 6 1,800 22 Citizens' (Quincy), — 3— — Citizens' (Wakefield), — 2 1,460 — Clinton, 2 1,460 — — Cottage City, — 2 400 17 Dedham, — 2 400 17 Dorchester, 8 32,000 38 East Boston, 10 22,000 52 Easthampton, 6 1,800 — Fall River, 10 28,800 52 Fitchburg, 10 15,000 — Framingham, — 3— — Gloucester, 11 8,800 48 Greenfield, 4— 1,660 04 Haverhill, 10 7,500 12 Ipswich, — 3— — Leominste		•	•	•	•	•	•	•			6562
Charlestown, 10 50,000 — Chelsea, 6 18,000 — Chicopee, 6 1,800 22 Citizens' (Quincy), — — — — Clinton, 2 1,460 — — — Cottage City, — — — — — — — — — — — — — — — — — — — — — — — — — — — <td< td=""><td>Brookline, .</td><td>•</td><td>•</td><td>•</td><td>•</td><td>•</td><td>•</td><td>•</td><td>0-9</td><td>35,500</td><td>-</td></td<>	Brookline, .	•	•	•	•	•	•	•	0-9	35,500	-
Charlestown, 10 50,000 — Chelsea, 6 18,000 — Chicopee, 6 1,800 22 Citizens' (Quincy), — — — — Clinton, 2 1,460 — — — Cottage City, — — — — — — — — — — — — — — — — — — — — — — — — — — — <td< td=""><td>Cambridge.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>10</td><td>70,000</td><td>5105</td></td<>	Cambridge.								10	70,000	5105
Chicopee,	Charlestown,					•				50,000	_
Citizens' (Quincy), - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <td></td> <td>•</td> <td>•</td> <td>•</td> <td>•</td> <td>•</td> <td>•</td> <td>•</td> <td></td> <td>18,000</td> <td>-</td>		•	•	•	•	•	•	•		18,000	-
Cilinton,	Chicopee, .	•	•	•		٠	•			1,800	2261
Cilinton,	Citizens' (Wak	efield	ı,	•		•	•	-	_		_
Cottage City, - 2 400 17 Dedham, - - 2 400 17 Dedham, - - - - - Dorchester, 8 32,000 38 East Boston, 10 22,000 52 Easthampton, 6 1,800 - Pall River, 10 28,800 52 Fitchburg, 10 16,000 - Framingham, - - - - Gloucester, 11 8,800 48 Greenfield, 4- 1,560 04 Haverhill, 10 7,500 12 Ipswich, - - - - Jamaica Plain, 8 20,000 45 Lawrence, 7 37,100 - Lexington, 34 2,000 1 01 Lexington, 36 8 30,000 - Malden, 8 17,600 444	Clinton.	•	•/,	:	:	:	:		2	1,460	_
Danvers,	Cottage City,								-		-
Dedham, . - - 2 Dorchester, . 8 32,000 38 East Boston, . 10 22,000 52 Easthampton, . 6 1,800 - Pall River, . 10 28,800 52 Fichburg, . 10 16,000 - Framingham, . - - - - Gloucester, . 11 8,800 48 48 Greenfield, . - - 1,560 04 Haverhill, . 10 7,500 12 Ipswich, . - - - - Jamaica Plain, . 8 20,000 45 Lawrence, . 7 37,100 - Lexington, . 3½ 700 - Lowell, . 16 80,000 30 Lynn, . 8 30,000 - Malden, . 8 17,600 444	_									400	1710
Dorchester, 8 32,000 38: East Boston, 10 22,000 52: Easthampton, 6 1,800 - Fall River, 10 28,800 52: Fitchburg, 10 15,000 - Framingham, - 3 - Gloucester, 11 8,800 48: Greenfield, 4 - 1,560 04 Haverhill, 10 7,500 12: Ipswich, - 3 - Jamaica Plain, 8 20,000 45: Lawrence, 7 37,100 - Leominster, 4 2,000 1 01: Lexington, 3½ 700 - Lexington, 3½ 700 - Lowell, 16 80,000 30: Lynn, 16 8 30,000 - Malden, 8 17,600 444		•	•	•	•	•	•				1/12
East Boston,		•	:	•	:	•	:				3870
Easthampton,	2010110101,	•	•	•	•	•	-	-		· i	
Pall River, 10 28,800 52 Fitchburg, 10 16,000 - Framingham, - 2 - Gloucester, 11 8,800 48 Greenfield, 4 1,560 04 Haverhill, 10 7,500 12 Ipswich, - 2 - Jamaica Plain, 8 20,000 45 Lawrence, 7 37,100 - Leominster, 4 2,000 1 01 Lexington, 3½ 700 - Lowell, 16 80,000 30 Lynn, 8 30,000 - Malden, 8 17,600 444		•		•		•		•			5287
Fitchburg, 10 15,000 - Framingham, - 2 - - Gloucester, 11 8,800 48 Greenfield, 4- 1,660 04 Haverhill, 10 7,500 12 Ipswich, - 2- - Jamaica Plain, 8 20,000 45 Lawrence, 7 37,100 - Leominster, 4 2,000 1 01- Lexington, 3½ 700 - Lowell, 16 80,000 30 Lynn, 8 30,000 - Malden, 8 17,600 444	Easthampton,	•	•	•	•	•	•	•	6	1,800	-
Fitchburg, 10 15,000 - Framingham, - 2 - - Gloucester, 11 8,800 48 Greenfield, 4- 1,660 04 Haverhill, 10 7,500 12 Ipswich, - 2- - Jamaica Plain, 8 20,000 45 Lawrence, 7 37,100 - Leominster, 4 2,000 1 01- Lexington, 3½ 700 - Lowell, 16 80,000 30 Lynn, 8 30,000 - Malden, 8 17,600 444	Fall River.		_			_			10	28.800	5217
Gloucester,		:	:	:	:						
Greenfield,		•		•	•	•	•	•	-	*_	-
Greenfield,	G1								,,	• 0 000	4000
Haverhill,		•	•	•	•	•	•				94032 0412
Ipswich, -<	Greeninera,	•	•	•	•	•	•	•			0211
Jamaica Plain, 8 20,000 45 Lawrence, 7 37,100 - Leominster, 4 2,000 1 01 Lexington, 3½ 700 - Lowell, 16 80,000 30 Lynn, 8 30,000 - Malden, 8 17,600 444	Haverhill, .			•		•		•	10	7,500	1282
Jamaica Plain, 8 20,000 45 Lawrence, 7 37,100 - Leominster, 4 2,000 1 01 Lexington, 3½ 700 - Lowell, 16 80,000 30 Lynn, 8 30,000 - Malden, 8 17,600 444	TIsh										
Lawrence, .	ipswich, .	•	•	•	•	•	•	•	-	• • •	-
Lawrence, .	Jamaica Plain,								8	20,000	4572
Leominster,	_								_		
Lexington,		•	•	•	•	•				37,100	1 0147
Lowell,		•	•	•	•	•				700	1 014/
Lynn,		:	:	:	:	:					3014
Malden 8 17,600 444				•			•				-
	•									17.000	
	Maiden,	, (Del	1 D.	•	•	•	•	•			4455 3509
Marblehead, - 3	Marhlahead	(Lan	ı ml	ver),	•	•	•	•	10	5,000	350s

¹ In addition to this dividend, a rebate is allowed to mills owning stock. This rebate amounted to \$1,867.87.

4 Six per cent. on preferred stock (\$2,000) and three per cent. on other stock (\$48,000).



² No dividend declared.

³ An additional dividend of three per cent. was declared from the earnings of wharf property.

	CC)MP	ANY.					Rate per Cent.	Amount of Dividends.	Amount per Thousand Sold.
Marlborough,								_	1_	_
Middleborough Milford	•	:	•	:	:	:	•	10	\$7,230	8 0 6606
,				•			-	,	V .,	• • • • • • • • • • • • • • • • • • • •
Nantucket,							•	-	1	-
Natick, .			•	•	•		•	-	1 _	-
New Bedford,	•			•	•	•	•	6 6	33,000	-
Newburyport,		•	•	•	•		•	6	8,400	-
Newton		•		•	•	•	•	8	18,000	-
North Adams,		•		•	•	•	•	8	4,000	
				•	•	•	•	8	4,000	3062
North Attlebore	ugh	,	•	•	•	•	•	6	4,086	3130
Norwood, .	•	•	•	•	•	•	•	-	1 -	-
Pittsfield								12	7,500	5579
Plymouth,	•	•	•	•	•	•	. •	7	2,800	6806
Roxbury, .	•		•					10	60,000	3366
Salem, .								7	21,000	5904
South Boston,				-				4	17,600	2266
			•					6	2,400	
Spencer								_	1'_	_
							.	8	40,000	4505
stoughton,	•	•	•	•	•	•	-	6	1,440	-
launton, .	•							10	8,000	1896
Waltham, .	_							71	10.500	_
Webster, .				·	·			74 34	1,575	_
Westfield, .								8	4,320	_
Williamstown,	•						. 1	_	1_	_
Woburn, .								27	2 3,157	3619
Worcester,	•		•		•		•	8	40,000	2710
•									\$1,109,248	

¹ No dividend declared.

PRICE OF GAS.

The following companies have reduced the price of gas during the year ending June 30, 1893:—

Arlington,	Fall River,	Salem,
Bay State,	Gloucester,	Springfield,
Boston,	Jamaica Plain,	Waltham,
Cambridge,	Lawrence,	Ware (Otis Co.),
Charlestown,	Manufacturers' (Fall	Woburn.
Chicopee,	River).	Worcester.
East Boston,	Nantucket,	

The following pages show the price charged by the several companies, June 30, 1893; the average candle-power, as shown by the tests made by the State inspector of gas; and the average price, per thousand feet sold by meter, received in the two years ending June 30, 1893.

² Extra dividend of 30 per cent.

COMPANY.	\$ ° °	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1891-92.	Average Price, 1892 93.
Adams, Amesbury,		18.2	2 2 2 2 3 3 3 3	Twenty per cent. discount, if paid within 5 days from date of bill, To consumers using 1,000 feet or more per month \$2.00; special rates to large	\$2 41	\$2 38
Amberst,	.	36.3	90 9	consumers, Por prompt payment if bill amounts to \$5, discount 5 per cent.; to \$10, 10 per cent.; to \$20, 15 per cent.; to \$56, 20 per cent.; to \$75, 25 per cent. Oil gas,		
Arlington,		18.1	88	with 5 to 8 per cent. of air, Discounts: 50, cents per M, if bill is settled within 20 days; 10 per cent. additional		
Attleborough,	• • •	17.6	888	We small initis, etc.; zo per cent. to large mills, etc.,	200	3363
Boston,		24.8		M to consumers of over 1,000 feet and less than 10,000 feet a quarter. \$2 per M net for gas stoves,	2 31 1 28	2 31 1 26
Brockton,		21.9 19.1 17.0	1 90	Discounts: 5 per cent off bills less than 5,000 feet; 5,000 feet and over, 21 cents per M, if paid within 10 days. Fuel gas on separate meters \$1.25 net, Discount 20 cents per M, if paid within 25 days from date of bill. Large con-	1 90	1 97 1 89
Charlestown,	• •	19.1	8 8 8 8		1 69	1 53 1 55
Chicopec,	•	21.2	2 20	per annum, Discount 50 cents per M on bills paid on or before the 10th of the month. To consumers using 5,000 feet per month 75 cents per M discount; special rates to very	1 83	1 80
Chicopee Falls, Citizens' (Quincy),	• •	18.2	4.2 8.8	large consumers, \$3. Oil gas, with 15 per cent. air, reves, offices, stores and fifty cents have dollars, and \$2 for stores, offices, stores and with hallshare and showners.	− & c & Q & c	3 75 3 75 3 75
Citizens' (Wakefield), .	•	17.7	2 60	Discounts if bills paid within 10 days: For consumers of 5,000 to 15,000 feet, 15 cents per M; 16,000 to 50,000 feet, 25 cents per M; 50,000 feet and over, 35 cents; for gas stoves, engines and other mechanical purposes, 50 cents per M.		2 19

2 10 2 15	1 66 1 47	2 35 2 37	200	76 1	9 63		1 53 1 45	_		51 49	4 38	-	2 12 2 20	1 40 1 41				1 99 1 89	1 42 1 43
Discount 20 cents per M, if paid in 5 days. For fuel through separate meier, \$1	April, \$1 net per M. Water gas (non-illuminating), rebruary, March and April, \$1 net per M. Water gas (non-illuminating),	cent.; \$12 and over, 25 per cent.,	Discount 20 cents per M. on bills paid on or before the 12th of the month.	Discount 25 cents per M, on bills paid before the 15th of the month,	50,000 feet a year, the bills are made at \$2.50, with a discount of 4 per cent., making not neito \$2,40. Tennost percent percent of 4 per cent.	Discounts: consumers of 1,000 feet or less per month, 10 cents per M; over 1,000 feet and not over 10,000 feet. 30 cents ner M: over 10,000 feet. 40 cents ner M:	to mills, 45 cents per M,	Large consumers, \$1.75,	To consumers of 1,000 to 30,000 feet per month, 50 cents per M; of more than 50,000 per month, 48 cents per M. Discount 16f per cent. for payment before	the 15th of the month. Non-illuminating water gas, Discounts vary according to amount used from 10 to 334 ner cent. If naid by the	10th of the month. Pure oil gas,	Discounts 25 per cent., if paid on or before the loth of the month, on bills of \$2.50 per month, for dwellings 5 per cent. discount if paid in 5 days:	on bills of \$2.50 for stores, 10 per cent., Discount 10 cents per M, if paid on or before the 10th. Day consumption for	manufacturing purposes, \$1.25,	Discounts; 5.5 per cent. to consumers of source feet, 20 per cent. to manufacturers and mills; 16% per cent. to churches and consumers of \$25 per month; 12, per	cent. to all others. For gas engines, \$1.25,	Twenty cents per M discount on all bills paid within 15 days. City buildings 5 per	cent. off net price,	1 Wenty cents per An alsount for less than 250,000 feet per year, if pand before the 15th of the month. Between 250,000 and 800,000 feet per year, \$1.50 less 10 cents. Over 800,000, \$1.30 net,
8 8	8		12	22	3	1 70		88	3	9		88	1 50	5			88		3
19.7	15.9	17.6	20.00	17.41	9:	22.9		180	1	6.19		18.1	24.6	101	1.01		18.3		19.7
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Clinton, . Cottage City,	Danvers	Dadham	Dorchester.	East Boston,		Fall River,	į	Fitchburg,	r ramingoam,	Gardner.		Gloucester, Greenfield,	Haverbill,	Tolmoho	or over	4-1	ıpswich, Jamaica Plain,		Lawrence,

COMPANT.	Average Candle-	ige Gross le- Price. r.	REMABES.	Average Price, 1891-92.	Average Price, 1892-93.
Leominster,		29.5 \$4 00	Oil gas, with 50 per cent. air. Discount 50 cents per M on monthly bills of 3,000	69 6	2.0
Lexington,		25.6 6 00	Discount 10 per cent, for payment by the 10th of the month. A few large con-	3 8	
Lowell,	- 12	17.8 1 30	sumers, special rates. Ull gas, with 33s per cent. air, Discount 20 cents per M, if paid within 5 days, Discount 30 cents per M, for parament within 10 days.	22	2 2 2 2 3 3
Malden.		- 8		1 47	1 39
Manufacturers' (Fall River), .		'		1 17	1 78
Marhlehead		3.00	less than 1,000 feet, \$1.70 per M; consumers of more than 1,000 feet, per month, \$1.40 per M. To Mills \$1.25 per M. Plecounts 10 per cent on monthly bills of \$1 to \$2.162 per cent, on bills from	1 43	1 37
			\$10 \$12, and 25 per cent. on bills over \$12,	25	25
Mariborough,	≃ & 	28.4	Discounts from 10 to 30 per cent., Discounts, 5 per cent. for cash, 10 per cent to mills. Oil gas with 26 to 40 per		
Milford,	. 17	17.5 2 00	cent. air, Bills amounting to \$5 per month, 5 per cent. discount; \$10 a month, 10 per cent.;	S 69	8
Nantucket,		17.9 2 50	\$50 a month, 15 per cent,	2 26 2 55	28.
New Bedford,		` -	M to consumers of 4,000 feet per month 10 per cent. discount; 4,000 feet or over per month	1 83	1 82
Nombrensen		9 6	25 per cent. discount for payment by the 10th of the month. Certain large consumers, 81.30 net, and the bill of 1 000 feet or mone nor month. It was controlled to be a feet of 1000 feet or mone nor month.	1 78	1 47
Newton,		. 61	Less than 1,000 feet per month, if paid within ten days, Consumption of 100,000 feet per year, \$1.75 net; 200,000 feet, \$1.70; 300,000 feet,	2 03	2 00
North Adams,			\$1.65; 400,000 fcet, \$1.60; day consumption by special meter, \$1.50; general consumers. 20 cents per M discount for cash in 20 days, To some consumers, for mill consumption special rates.	1 79	1 80 1 61
Northampton,		18.1 2 00 17.6 2 60	To large consumers, 5 per cent. discount, if paid within 5 days, Discount of 50 cents per M, paid on or before the 16th of the month,	7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	88

2 00	1 2	1 20	88	1 66	4 95 1 47	1 67	2 2 2 2 3 3 3		1 96	25 1 28 1 20 1 20
2 28	1 2 08	1 77	28	1 69	1 98	1 28	38		1 39	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
If paid within 15 days, discount of 25 cents per M,	Special price to large consumers, Discount 20 cents per M, if paid on or belove the 12th of the month,	Discount 20 per cent, if paid on or before the 15th of the month; 25 per cent. on bills of 20,000 feet and over, per month. Discount 20 cents ber M. if and on before the 12th of the month.	Discounts: 5 per cent., to consumers of 1,000 feet; 10 per cent. to consumers of 2,000 feet and over. Oil gas with 30 to 40 per cent. air,	20 cents per M discount on all bills paid on or before the 10th day of the month,	Discount 10 per cent., if paid by the 10th of the month. Pure oil gas,	Discount 10 per cent., if paid by the 15th of the month,	Fublic institutions, \$1.75,	If more than 20,000 feet is used in year, \$2.15 per M for such excess. Gas engines \$2.00. Discount from each of these prices for payment within 5 days, 25 cents	7	
22 23	28	8 8	8 8	8	2 S	88	38	2 22	8	1 80
	<u> </u>	m =						<u>~</u>		
23.5	17.9 23.7	17.5	24.7	18	1.05	1	17.5 18.4	17.8	43.3	19.2
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Norwood, . Pittsfield, .	Plymouth, Roxbury,	Salem,	Southbridge,	Springfield,	Stonghton, Taunton.	Waltham,	Ware, Webster,	Westfield,	Williamstown, .	Woburn, . Worcester,

The average price paid by consumers for coal gas, to the companies selling annually more than 30,000,000 feet each, is \$1.27 per thousand feet. If the Boston and Bay State companies be excluded the average is \$1.49. The average price received by the remainder of the coal-gas companies is \$1.94, making an average for all of \$1.32 per thousand. The average price for oil gas is \$3.74 per thousand feet.

The average price paid for coal gas in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.45; in 1890, \$1.39; in 1891, \$1.31; in 1892, \$1.38; and in 1893, \$1.27.

The following table shows the amount of gas made in the year ending June 30, 1893, and in the year ending June 30, 1892; the amount sold by meter and to public lamps in both these years; the amount used at works and offices, with the amount of gas unaccounted for during the year ending June 30, 1893, and the percentage of unaccounted-for gas in both years.

Note. — The terms "coal gas" and "coal-gas companies" whenever used in the report are intended, unless otherwise qualified, to include all the companies except those that make their gas entirely from oil distilled in closed retorts externally fired.

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COMPANY.		Gas made. Year ending June 30, 1893.	Gas made. Year ending June 30, 1892.	Gas sold by Meter. Year ending June 30, 1893.	Gas sold by Meter. Year ending June 80, 1892.	Gas sold for Public Lamps. Year ending June 30, 1893.	Gas sold for Public Lamps. Year ending June 30, 1892.	Gas used at Works and Offices. Year ending June 80, 1893.	Gas unac- counted for. Year ending June 30, 1893.	Percent- age unac- counted for, 1893.	Percent- age unac- counted for, 1892.
Adams,		Feet. 5,850,000 5,804,700 7,500,440 3,579,500 10,190,000	Feet. 5,820,000 5,624,100 7,494,620 3,110,100 8,710,500	Feet. 4,549,400 5,143,800 5,922,550 3,296,300 9,061,100	Feet. 4,668,600 4,931,500 6,962,900 2,773,800 7,612,800	Feet. 168,000	Feet. 168,000	Feet. 20,000 30,000 103,100 115,000 120,000	Feet. 1,300,600 441,400 1,474,790 161,000 1,006,900	22.23 7.60 19.66 9.88	19.00 8.70 19.17 4.72
Bay State, Beverly, Boston, Brockton, Brockline,		968,157,000 7,989,700 1,220,220,600 20,600,000 88,735,200	885,480,000 7,439,100 1,397,890,700 23,905,700 76,673,200	965,337,860 7,132,600 1,152,792,100 16,299,600 60,459,000	883,197,610 6,466,700 1,141,348,200 18,334,900 54,580,200	300 39,193,380 - 11,483,041	37,700 41,277,460 11,089,212	2,017,000 167,500 3,445,100 500,000 223,300	767,140 666,500 25,099,020 3,768,400 16,587,859	0.08 8.30 18.20 18.20 18.20	0.18 9.87 1.64 12.80
Cambridge. Charlestown, Chelsen, Chicopee, Chizens (Quincy), Clizens (Wakeficid), Clizens (Wayerly), Clinton,		152,968,200 99,095,000 40,082,000 9,083,500 9,267,100 6,983,640 8,806,300 3,652,000	141,907,900 88,106,000 36,140,000 10,080,200 6,842,000 6,442,100 8,466,700 3,468,800	131,676,500 76,454,897 31,392,740 7,830,700 5,838,400 5,828,400 5,815,900 2,110,900	121,344,700 70,392,185 30,266,209 8,517,400 5,849,200 4,638,520 6,210,100 2,178,300	5,434,150 8,932,726 29,348 1,000,000 106,732 628,600	7,564,378 9,342,660 39,568 1,000,000 560,300	1,294,600 767,600 327,600 100,000 286,100 62,000 285,900	14,377,050 13,574,777 8,431,760 968,452 2,182,600 1,122,162 2,725,935 912,500	9.40 13.61 21.03 10.73 23.12 16.10 24.98	8.42 1.94 15.23 18.56 18.56 22.89 21.19
Danvers,	• • •	2,813,600 7,866,320 1,82,679,400		2,336,800 6,012,300 60,076,200	2,105,000 5,302,800 49,566,900	22,502,000	22,690,500	17,400 235,300 101,200	459,400	17.49 20.33	19.83 20.37
Essthampton, Fall River,		47,469,000 4,820,450 69,870,400 22,883,900 13,280,700	44,402,800 3,865,900 64,202,615 19,904,500 8,285,400	3,401,600 3,401,600 54,192,100 19,734,900 11,361,900	30,195,300 3,081,800 17,083,500 6,749,800	1,009,777 208,000	2,098,300 466,000	\$25,700 81,200 \$22,100 640,000 862,800	5,492,248 837,750 3,855,823 1,695,400 984,000	11.57 19.30 6.49 7.50 7.43	10.48 17.94 6.35 8.60 9.86

Gas bought.

Coal Gas - Concluded.

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Percent- age unac- counted for, 1892.	5.95 14.36	6.21 8.84	8.98	8.05 8.05 8.05 8.05	9.27 10.81 25.70 21.65 9.26	14, 96 11, 72 11, 72 18, 19 11, 34 18, 43 18, 43 18, 43	1.08	11.14 6.42
Percent- age unac- counted for, 1893.	11.02	11.43	11.00	8.72 5.47 8.73	18.24 11.85 32.37 6.59 11.21	17.64 6.08 10.96 18.85 9.44 17.97 16.35	9.79	11.73
Gas unac. counted for. Year ending June 30, 1893.	Feet. 945,440 478,400	7,638,200 5,265,728	6,463,016	7,205,196 15,527,000 8,656,400	6,113,884 1,933,000 1,829,160 416,100 1,388,400	479,990 197,400 5,120,113 1,947,890 6,188,200 4,259,800 2,389,890 1,014,706	460,744	1,816,600
Gas used at Works and Offices. Year ending June 30, 1893.	Feet. 100,000 76,500	700,000	200,000	781,350 2,651,900 1,622,800	308,900 134,700 164,400 140,000 68,000	70,000 150,000 446,900 220,000 1596,900 128,000 166,800	76,000	225,000
Gas sold for Public Lamps. Year ending June 30, 1892.	Feet. 791,200	4,338,800	12,561,149	7,428,400	8,000 514,200 422,500 23,000 408,000	456,000 375,000 4,875,897 5,901,400 360,000 98,500	2,916	
Gas sold for Public Lamps. Year ending June 30, 1893.	Feet. 883,260	4,331,900	14,202,329	6,882,900	8,000 238,300 312,000 394,500 500,000	400,000 240,000 5,119,487 6,162,000 850,000	5,136	11
Gas sold by Meter. Year ending June 30, 1892.	Feet. 15,383,000 3,473,800	48,540,200 60,505,300	27,957,895	70,559,570 233,780,400 75,171,400	36,360,800 12,830,300 2,942,000 3,352,600 8,939,400	1,422,700 2,789,000 33,115,100 8,232,600 49,063,500 16,3967,700 11,561,300 12,410,800	1,834,000	13,361,850
Gas sold by Meter. Year ending June 30, 1893.	Feet. 17,328,000 3,785,600	54,150,900 54,316,800	29,444,250	74,622,557 258,555,200 88,586,500	39,501,316 14,008,500 3,418,140 5,365,400 10,444,400	1,770,700 2,653,400 35,739,300 8,183,500 55,999,600 18,532,800 13,063,060 12,961,000	2,537,000	13,443,400
Gas made. Year ending June 30, 1892.	Feet. 17,379,800 4,153,900	57,186,000 56,243,800	45,066,600	78,690,200 259,491,000 84,124,100	40,403,700 15,044,300 4,713,400 4,397,800 10,380,000	2,280,800 8,756,700 42,458,000 9,725,900 62,458,700 21,184,000 14,388,900 18,947,700	4,312,040	15,291,000
Gas made. Year ending June 30, 1893.	Feet. 19,266,300 4,340,700	66,854,000	49,635,000	82,614,700 283,632,000 99,075,700	46,158,400 16,314,500 5,650,200 6,312,800 12,383,800	2,721,190 8,243,800 46,696,300 10,330,390 65,546,700 23,692,800 15,571,100	4,706,140	15,485,000 5,089,120
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		• •	•	• • •	River),	• • • • • • • • • •	•	
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COMPANY.	Gloucester, . Greenfield, .	Haverhill, . Holyoke, .	Jamaica Plain,	Lawrence, . Lowell, .	Malden, Manufacturers' Marblehead, Marlborough,	Natucket,	Otts Co. (Ware),	Pittsfield,

0.58	13.42 9.97 11.78	4.5	10.38 16.55 12.00 4.91 5.65		•	•	١,	,	6.20	1.46		
1.26	12.53	8.7	20.13 8.00 4.76 8.22	-	•	,	,	'	7.37	6.41	11	1.34
2,229,782	5,138,565 9,046,443 1,644,100 6,590,800	2,225,700	3,904,600 408,290 686,967 444,600 13,219,200	_	•	•	•	•	161,125	98,527		9,500
193,100	881,400 780,900 390,100 579,100	645,800	005,900 38,400 72,400 176,000 715,800	-	000*9		•	1,000	10,000	40,000	11	10,000
25,479,866	8,809,493	1,340,900	1,103,100		101,614		'	42,700	421,624	1	11	
25,235,942	165,535	1,477,500	1,079,500	_	101,614	ı	•	41,815	800,000		1.1	30,000
139,103,987	34,793,500 65,632,800 9,140,000 84,144,200	87,000,800	26,006,700 1,584,000 6,768,700 7,890,000 137,426,300	Oil Gas.	111,231	91,008,359	•	1,700,400	2,068,100 674,190	1,400,500	1,220,050	487,550
162,823,900	35,405,100 68,538,100 8,230,300 88,001,300	40,713,400	27,009,400 1,586,400 7,707,700 8,722,400 144,917,000	-	171,622	31,002,625	1,681,300	1,732,185	1,971,080	1,400,500	1,405,050	000,500
165,535,830	41,330,000 82,794,200 10,796,000 89,029,000	41,117,000	30,987,600 1,938,300 7,932,700 8,601,100 148,398,000	-	•	3,371,364	,	٦	2,254,270	1,621,000	440,000	610,000
178,436,460	40,989,000 86,701,083 11,388,800	45,872,400	82,664,400 2,028,090 8,560,300 9,342,000 160,728,000	-	។	3,389,200	•	1,784,000	2,186,830	1,539,327	77	110,000
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Roxbury	Salem, Bouton, Epencer,	Taunton, .	Waltham, Webster, Westfield, Woburn,		Amherst, .	Chicopee Falls,	Gardner, .	Ipswich.	Leominster, . Lexington, .	Middleborough,	Southbridge, Stoughton, .	Williamstown,

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	7	•	771,622	117,231	101,614	101,614	000°c	,	,
	3,389,200	3,371,364	31,002,625	91,008,359	1	•	•	,	ı
	1	,	1,681,300	•	•	1	•	•	1
	1,784,000	٦	1,732,185	1,700,400	41,815	42,700	7,000		1
	2,186,830	2,254,270 1,095,814	1,971,080	2,068,100 674,190	800,000	421,624	10,000	161,125	7.37
	1,639,327	1,621,000	1,400,500	1,400,500	•	1	40,000	98,527	6.41
	77	440,000	1,405,050	1,220,050	1.1		,,	11	
	110,000	910,000	009,000	487,550	30,000	•	10,000	9,500	1.84

³ Quantity used in mills of company not known.

2 Gas bought.

1 Quantity not given.

The following table shows the daily capacity of the works, June 30, 1893, and the greatest and least day's output during the year ending with that date, for each of the companies:—

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Adams,	. 50,000		-		l
	. 100,000	49,000	Dec. 18,	9,000	July 15.
Amherst,	6,000	6,000		1,500	·
	. 500,000	36,160	Dec. 24,	6,370	Aug 2.
	. 75,000	26,700	Dec. 24,	3,400	June 17.
Attleborough, .	100,000	51,000	Jan. 9,	16,000	July 13.
Bay State,	4,000,000	4,539,000	Nov. 2,	457,000	July 10.
D	. 50,000	47,400	Dec. 14,	457,000 8,700	July 24.
	. 6,000,000	5,895,000	Dec. 8.	1,046,000	July 24.
Daniel Land	100,000	125,400	Dec. 24,	31,355	July 4.
Brookline,	. 500,000	408,000	Dec. 24,	117,000	July 17.
Cambridge,	. 1,000,000	723,000	Dec. 8,	130,800	July 24.
A)) ()	500,000	450,000	Dec. 24,	150,000	July 24. July 11.
Chelsea,	250,000	192,000	Dec. 15,	48,000	July 25.
Chiconee	150,000	61,900	Dec. 8,	10,900	July 13.
Citizens' (Quincy), Citizens' (Wakefield)	70,000	46,000	Oct. 26,	11,700	July 25.
Citizens' (Wakefield)	, 65,000	-	- 1	-	-
Clinton,	90,000	49,500	Feb. 2,	9,200	June 20.
Cottage City, .	. 60,000	38,000	Aug. 27,	900	Feb. 10.
Danvers,	30,000	15,644	Jan. 11.	3,004	July 25.
Dedham,	75,000	42,730	Jan. 3,	10,160	July 17.
Dorchester,	300,000	379,310	Dec. 24,	96,176	July 25.
- · - ·	400.000	000 110	D 10	00.001	7-1- 10
	. 400,000	202,112 31,532	Dec. 10, Dec. 15,	60,861 4,500	July 10. Jane 13.
Easthampton, .	. 30,000	31,002	Dec. 15,	4,500	June 10.
Fall River,	. 500,000	340,600	Nov. 10,	60,200	July 10.
Titank kanan	150,000	120,700	Dec. 21,	21,700	July 10.
Framingham, .	. 250,000	67,200	Dec. 24,	14,100	July 3.
Gloucester,	. 125,000	112,300	Dec. 24,	15,800	July 10.
Greenfield	60,000	25,700	Nov. 6,	4,500	July 11.
	400.000	070.000	D 00	04.000	7-1 4
	. 400,000	379,000	Dec. 28,	24,000	July 4.
Holyoke,	. 500,000	332,620	Dec. 8,	68,247	July 2.
Ipswich,	. -	14,000	Dec. 24,	1,600	July 4.
Tamalas Diala	400,000	000 695	Dec. 95	76 000	Inl- 17
Jamaica Plain, .	400,000	208,685	Dec. 25,	76,000	July 17.
Lawrence,	. 1,000,000	447,825	Dec. 8,	73,615	July 10.
Lowell,	1,000,000	1,624,000	Dec. 8,	250,000	July 24.
Lynn,	700,000	476,900	Dec. 14,	100,700	July 24.
Malden,	. 350,000	215,200	Jan. 2,	45,500	July 28.
Manufacturers' (Fal	; 500,000	210,200	van. 2,	20,000	July 20.
River),	200,000	150,000	Dec. 9,	11,700	June 11.
Marblehead, .	55,000	25,600	Dec. 21,	7,000	July 6.
Manthaman A	46,000	40,000	Dec. 24,	3,700	Aug. 7.
Milford,	80,000	64,380	Dec. 15,	13,370	June 11.
Nantualist	20,000	13,830	Ang 11	3,720	Apr. 24.
	30,000	196,000	Aug. 11, Jan. 3,	4,000	July 10.
		213,200	Jan. 3, Dec. 20,	63,200	July 7.
New begiera, . Newburyport, .	100,000	52,870	Dec. 15	8,390	July 4.
Newton,	400,000	324,000	Dec. 15, Dec. 25,	69,500	July 5.
	. 1 200,000	022,000	200,	00,000	Ju., 0.

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
North Adams,	130,000	122,300	Dec. 16,	19,400	July 5.
Northampton,	100,000	80,180	Dec. 8,	13,301	Aug. 4.
North Attleborough, .	110,000	74,173	Oct. 28,	10,076	July 10.
Otis Co. (Ware),	70,000	29,660	Jan. 2,	4,634	July 10.
Pittsfield,	240,000	81.000	Nov. 29,	21,000	July 17.
Plymouth,	58,000	25,720	Dec. 14,	5,250	June 12.
Roxbury,	500,000	818,357	Dec. 24,	218,054	July 24.
Salem	330,000	210,800	Dec. 24,	33,000	July 10.
South Boston,	425,000	408,738	Dec. 24.	109,161	July 10.
Spencer	225,000	52,600	Dec. 23,	11,300	Aug. 4.
Springfield,	360,000	467,000	Dec. 24,	109,000	July 11.
Taunton,	300,000	250,000	Dec. 20,	50,000	July 20.
Waltham,	200,000	152,100	Dec. 14,	31,300	July 10.
Webster,	24,000	14,500	Dec. 24,	3,000	Apr. 15.
Westfield,	89,000	54,200	Dec. 9,	9,100	July 25.
Woburn,	20,000	40,000	Dec. 25,	10,000	July 4.
Worcester,	1,500,000	820,000	Jan. 2,	143,000	July 23.

The following tables show the total quantity of gas sold during the year ending June 30, 1893, the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1893, and the average price the year previous:—

Coal-gas Companies.

COMP.	ANY.			Total Sales of Gas.	Increase over 1891-92. Per Cent	Capital per M sold, includ- ing Bonds.	Average Price received per M sold, 1392-88.	Average Price received per M sold, 1891-92.
				Feet.			-	
Adams, .	•			4,549,400	.0223*	\$3.803	\$2 38	\$2 41
Amesbury, .	•	•		5,311,800	.0416	11.322	1 76	
Arlington, .	•	•	•	5,922,550	.0067•	11.819	2 50	
Athol,	•	•	•	3,296,300	.1886	- 100	2 33	2 60
Attleborough,	•	•	٠	9,061,100	.1902	5.128	2 00	2 00
Bay State, .				965,337,860	.0930	5.187	1 1 23	1 1 30
Beverly, .		•		7,132,900	.0965	- "	2 31	2 31
Boston, .				1,191,985,480	.1328*	2.242	1 25	1 28
Brockton, .		•		16,299,600	.1110+	17.086	1 97	2 03
Brookline, .	•	•	•	71,942,041	.0955	-	1 90	1 90
Cambridge,				137,110,650	.0636	5.105	1 52	1 59
Charlestown.		•	:	85,387,623	.0709	-	1 55	
Chelsea, .	:	:	:	31,392,740	.0371	_	1 90	
Chicopee	:		:	7,960,048	.0697	3.769	1 85	1 85
Citizens' (Quin Citizens' (Wak	cv).			6,838,400	.0015*	8.774	2 01	2 12
Citizens' (Wak	effel	1).		5,736,488	1023	-	2 20	2 25
Clinton, .	•	· ·		5,815,900	.0635*	- 1	2 15	2 10
Cottage City,	•	•	•	2,739,500	.0025	-	1 47	1 66
Danvers, .			_	2,336,800	.1101	8.558	2 37	2 35
Dedham.	:	•	:	6,012,300	.1338	18.046	2 01	2 03
Dorchester,	:		:	82,578,200	.1429	4.844	1 52	
East Boston.				41,608,687	.0541	5.287	1 69	1 76
East Boston, Easthampton,	•	•	•	3,401,500	.1037	0.201	2 57	2 53
Eastnampou,	•	•	•	3,401,300	.1007	-	2 01	2 00
Fall River, .		•		55,201,877	.0949	5.668	1 45	1 53
Fitchburg, .		•		20,002,900	.1398	-	1 79	1 89
Framingham,	•	•	•	11,361,900	.6833	14.319	3 0 49	2 0 51
Gloucester,.		•		18,211,260	.1265	4.393	1 52	1 60
Greenfield, .		•		3,785,600	.0397	13.472	2 20	2 11
ITawauhiii				58,482,800	.1050	1.923	1 41	1 38
Haverhill, . Holyoke, .	•	•	•	53,926,468	.0728	1.923	1 53	1 54
• •	•	•	•	, ,	1			
Jamaica Plain,	•	•	•	43,646,579	.0772	6.186	1 85	1 99
Lawrence, .				74,622,557	.0576	_	1 41	1 42
Lowell, .				265,438,100	.1004	1.883	1 10	1 10
Lynn,	•	•		88,586,500	.1784	-	1 39	1 46
Malden, .				39,509,316	.0863	6.186	1 77	1 77
Manufacturers'	(Fa11	Rive	ا زو	14,246,800	.0676	3.509	1 37	1 43
	(r on	70110	. /)	11,210,000	.0010	0.000	* 01	T 10

^{*} Decrease

¹ From sales to general consumers only.

² Non-illuminating.

eet. ,730,140 ,759,900 ,944,400 ,170,700 ,858,787 ,183,500 ,158,600 ,882,800 ,052,200 ,903,590 ,542,136 ,443,400 ,592,700 ,059,842	.1087 .7063 .1708 .1550 .0935* .0755 .0059* .0763 .1272 .1308 .0434 .2088 .3538*	# 12.763 \$12.763 8.681 6.606 17.512 10.368 - - - 4.450 7.816 6.303 - 4.649	\$2 48 \$2 28 1 82 1 98 1 76 1 54 2 90 1 79 1 60 1 79 1 88 1 88	# 1
730,140 759,900 944,400 170,700 893,400 8858,787 183,500 158,600 882,800 063,050 052,200 903,590 542,136 443,400 592,700	.7063 .1708 .1550 .0935* .0755 .0059* .0763 .1272 .1308 .0434 .2088 .3538*	8.681 6.606 17.512 10.368 - - - 4.450 7.816 6.303	2 28 1 82 1 98 1 76 1 54 2 00 1 79 1 60 1 92 2 00 2 00	2 19 2 00 2 55 1 83 1 82 2 02 1 79 1 72 1 72 2 00 2 28 2 23
759,900 944,400 170,700 893,400 858,787 183,500 158,600 063,050 0052,200 903,590 542,136 443,400 592,700	.7063 .1708 .1550 .0935* .0755 .0059* .0763 .1272 .1308 .0434 .2088 .3538*	8.681 6.606 17.512 10.368 - - - 4.450 7.816 6.303	2 28 1 82 1 98 1 76 1 54 2 00 1 79 1 60 1 92 2 00 2 00	2 19 2 00 2 55 1 83 1 82 2 02 1 79 1 72 1 72 2 00 2 28 2 23
944,400 ,170,700 ,893,400 ,858,787 ,183,500 ,158,600 ,882,800 ,063,050 ,052,200 ,903,590 ,542,136 ,443,400 ,592,700	.1708 .1550 .0935* .0755 .0059* .0763 .1272 .1308 .0434 .2088 .3538*	6.606 17.512 10.368 - - - - 4.450 7.816 6.303	1 82 1 98 1 76 1 54 2 00 1 79 1 60 1 92 2 00 2 00 1 88	2 00 2 55 1 83 1 82 2 02 1 79 1 72 1 92 2 00 2 28 2 23
,170,700 ,893,400 ,893,400 ,158,500 ,158,600 ,882,800 ,063,050 ,052,200 ,903,590 ,542,136 ,443,400 ,592,700	.1550 .0935* .0755 .0059* .0763 .1272 .1308 .0434 .2088 .3538*	17.512 10.368 - - - 4.450 7.816 6.303	1 98 1 76 1 54 2 00 1 79 1 60 1 92 2 00 2 00	2 55 1 83 1 82 2 02 1 79 1 72 1 92 2 00 2 28
893,400 858,787 183,500 158,600 882,800 063,050 052,200 903,590 542,136 443,400 592,700	.0935* .0755 .0059* .0763 .1272 .1308 .0434 .2088 .3538*	10.368 - - - - 4.450 7.816 6.303	1 76 1 54 2 00 1 79 1 60 1 92 2 00 2 00 1 88	1 88 1 82 2 02 1 79 1 72 1 92 2 00 2 28 2 23
893,400 858,787 183,500 158,600 882,800 063,050 052,200 903,590 542,136 443,400 592,700	.0935* .0755 .0059* .0763 .1272 .1308 .0434 .2088 .3538*	10.368 - - - - 4.450 7.816 6.303	1 54 2 00 1 79 1 60 1 92 2 00 2 00 1 88	1 88 1 82 2 02 1 79 1 72 1 92 2 00 2 28 2 23
858,787 ,183,500 ,158,600 ,882,800 ,063,050 ,052,200 ,903,590 ,542,136 ,443,400 ,592,700	.0059* .0763 .1272 .1308 .0434 .2088 .3538*	- - - 4.450 7.816 6.303	2 00 1 79 1 60 1 92 2 00 2 00 1 88	2 02 1 79 1 72 1 92 2 00 2 28 2 23
183,500 ,158,600 ,882,800 ,063,050 ,052,200 ,903,590 ,542,136 ,443,400 ,592,700	.0059* .0763 .1272 .1308 .0434 .2088 .3538*	4.450 7.816 6.308	1 79 1 60 1 92 2 00 2 00 1 88	1 79 1 72 1 92 2 00 2 28 2 23
158,600 882,800 063,050 052,200 903,590 542,136 443,400 592,700	.0763 .1272 .1308 .0434 .2088 .3538*	4.450 7.816 6.308	1 79 1 60 1 92 2 00 2 00 1 88	1 79 1 72 1 92 2 00 2 28 2 23
882,800 063,050 052,200 903,590 542,136 ,443,400 ,592,700	.1272 .1308 .0434 .2088 .3538*	7.816 6.30 3	1 60 1 92 2 00 2 00 1 88	1 72 1 92 2 00 2 28 2 23
063,050 052,200 903,590 ,542,136 ,443,400 ,592,700	.1308 .0434 .2088 .3538*	7.816 6.30 3	1 92 2 00 2 00 1 88	1 92 2 00 2 28 2 23
,052,200 ,903,590 ,542,136 ,443,400 ,592,700	.0434 .2088 .3538*	7.816 6.30 3	2 00 2 00 1 88	2 00 2 28 2 23
,903,590 ,542,136 ,443,400 ,592,700	.2088 .3538*	6.303	2 00 1 88	2 28
,443,400 ,592,700	.0061	4.649		
,592,700		4.649	1 88	1 00
,592,700				1 69
039,842		9.036	1 94	2 06
	.0819	3.369	1 52	1 52
570,635	.0066	8.434	1 61	1 77
	.0314	5.723	1 52	1 52
230,300		_	1 60	1 61
782,100	.0452	5.913	1 66	1 69
190,900	.1003	1.896	1 47	1 47
088 900	.0361	! _	1 72	1 78
		_		2 31
		l _		1 99
722,400		5 170		1 77
883,000	.0493	4.085	1 50	1 50
	190,900 088,900 586,400 841,033 722,400 883,000	230,300 .093* 782,100 .0452 190,900 .1003 088,900 .0361 586,400 .0012 841,033 .1360 722,400 .1069 883,000 .0493	230,300	230,300 .0993* - 1 60 782,100 .0452 5.913 1 66 190,900 .1003 1.896 1 47 088,900 .0361 - 1 72 88,400 .0012 - 2 50 841,033 .1360 - 1 96 722,400 .1069 5 170 1 72

Amherst, .			873,236	.0664	\$49.815	\$ 5 18	\$ 5 28
Chicopee Falls,			1,002,625	.0056*	-	1 3 7 5	1 3 54
Gardner, .		•	1,681,300	-	-	4 38	_
Ipswich, .			1,777,000	.0194	13 731	2 97	2 93
Leominster, Lexington, .	:		1,971,080 1,022,500	.0492 • .0669 •	25.367 48.204	3 76 4 54	3 63 4 24
Middleborough	, .		1,400,500	.0035	-	2 25	2 65
Southbridge, Stoughton, .	:	:	1,405,050 532,000	.1516 .2091	-	2 80 4 95	2 84 4 98
Williamstown,			690,500	.4163	49.890	5 3 8	5 56
					1 1		

^{*} Decrease.

¹ Gas used in company's mills not included in the computation.

The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

Coal-gas Companies.

			PER MILE OF	MAIN.			i
COMPANY	•	Capital.	Gas sold.	Gas un- accounted for.	Number of Con- sumers.	. Gas sold per Consumer.	Gas sold per Meter Light.
		1	Feet.	Feet.		Feet.	Feet.
Adams, .		\$3,460 00	909,880	260,120	27.0	34,465	3,441
Amesbury,		9,460 17	835,584	69,435	30.2	26,790	2,391
Arlington,		3,176 04	268,711	66,914	20.3	13,190	2,669
Athol,		· -	961,020	46,938	45.1	21,266	3.059
Attleborough,		10,162 07	1,984,472	220,521	62. 4	31,793	6,444
Bay State,		321,352 93	61,956,084	49,235	3.0	20,111,205	2 6,503
Beverly, .		-	967,041	90,361	76.5	12,624	2,623
Boston,		20,202 82	8,985,623	189,205	231.6	37,623	3,701
Brockton, .		1 3, 787 13	806,911	186,554	50.6	15,949	2,683
Brookline,		-	800,512	184,576	27.3	24,557	3,191
Cambridge.		7,916 22	1,550,569	162,588	74.4	20,008	3 656
Charlestown,		_	2,000,647	318,059	106.3	16,848	3,510
Chelsea, .		-	865,529	232,472	46.0	18,809	3,901
Chicopee, .		6,315 79	1,675.799	203,884	47.3	35,247	3,222
Citizens' (Quin	cy), .	5,168 49	589,111	183,718	34.1	14,744	2,668
Citizens'(Wake	field),	-	304,420	59,547	17.0	17,484	2.091
Clinton,		-	1,265,151	592,981	52. 2	23,642	1,716
Cottage City,		-	1,194,723	397,950	80.0	11,472	2,883
Danvers, .		4,228 33	494,038	97,124	29.1	16,894	2,144
Dedham, .		7,369 42	408,361	108,918	21.8	18,730	2,479
Dorchester,	• •	5,940 44	1,226,378	-	66.0	13,523	2,706
East Boston,		10,521 29	1,989,893	262,661	86.5	18,030	4,650
Easthampton,		-	932,940	229,772	48.5	19,217	1,956
Fall River.		13,001 26	2,492,183	174,078	81.5	29,990	2,662
Fitchburg,	: :	-	1,318,234	111,730	52.1	24,917	3,621
Framingham,		27,295 63	1,906,359	165,100	39 0	48,763	4,878
Gloucester,		7,490 63	1,705,174	88,524	70.8	22,890	4,941
Greenfield,	: :	10,185 74	756,061	95,546	49.7	15,203	3,544
Haverhill, .		4,472 80	2,325,174	303,681	111.4	19,319	3,262
Holyoke, .	• •	7,712 00	2,382,791	230,456	75.6	31,342	3,899
Holyoke, .	• •	1	1				0,000
Jamaica Plain,		7,348 94	1,187,984	148,694	48.8	16,404	3,155
Lawrence,		_	1,905,483	183.984	71.6	28.789	4,242
Lowell, .		5,876 40	3,119,645	182,486	107.1	28,359	4,201
Lynn, .		-	2,500,818	244,372	99.3	25,174	4,599
Malden, . Manufacturers'	(Fall	3,699 94	598,127	92,557	\$7.0	16,130	3,287
River), .		10,256 41	2,922,421	396,513	64.0	45,130	2,445

¹ Based on total output.

² Based on sales to general consumers.

	1	PER MILE O	P MAIN.		[.	Gas
COMPANY.	Capital.	Gas sold.	Gas un- accounted for.	Number of Con- sumers.	Gas sold per Consumer.	sold per Meter Light.
		Feet.	Feet.		Feet.	Feet.
Marblehead,	5,885 27	462,166	226,633	28.6	14,797	2,354
Marlborough,	13,178 71	1,518,160	109,673	57.4	24,612	2,846
Milford,	9,103 50	1,378,041	174,817	61.0	21,535	3,198
Nantucket	7,843 62	447,912	99,220	33.2	10,994	2,897
Natick,	6,410 25	618,247	42,179	41.0	13,820	1,788
New Bedford,	'-	1,338,315	167,685	80.1	14,611	2,808
Newburyport,	-	779,381	185,513	46.4	16,769	2,912
Newton,	-	832,828	87,317	37.4	19,977	3,216
North Adams,	-	1,814,782	409,399	56.8	31,305	4,223
Northampton,	\$5,310 87	1,198,897	218,833	52.5	22,758	3,251
North Attleborough,	10,846 89	1,387,793	107,889	44.0	31,306	4,664
Norwood,	2,827 69	456,448	-	14.1	32,264	2,494
Otis Co. (Ware), .	-	210,441	38,141	17.1	12,256	1,401
Pittsfield,	7,847 14	1,688,021	228,101	83.2	20,276	4.175
Plymouth,	11,007 95	1,218,222	101,676	64.4	18,900	2,647
	1				li .	'
Roxbury,	8,086 <i>5</i> 8	2,399,827	30,052	117.9	17,489	3,360
Salem,	10,699 00	1,268,567	183,258	95.1	13,275	2,770
South Boston,	14,260 25	2,491,452	293,192	90.8	24,730	4,939
Spencer,	-	630,288	118,249	38.2	16,493	3,786
Springfield,	11,206 63	1,864,700	138,427	93.0	19,865	3,460
Taunton,	3,492 38	1,841,834	97,162	63 3	28,040	3,557
Waltham,	_	1,279,327	177,837	51.0	24,094	3,875
Webster	-	403,254	103,785	34 3	11,751	1,813
Westfield	-	1,255,449	109,739	60.2	20,445	3,695
Woburn,	6,618 72	1,280,070	65,248	69 4	18,441	3,214
Worcester,	9,876 54	2,417,827	217,600	90.1	26,585	5,396

Oil-gas Companies.

			- .				
Amherst,		-	192,767	-	28.6	59,356	1,416
Chicopee Falls, .		-	706,074	-	72.5	9,734	1,756
Gardner,	•	-	157,775	-	16.1	9,775	2,405
Ipswich,		\$ 8,918 13	649,489	-	33.9	18,625	2,040
Leominster, . Lexington, .	٠	6,821 28	268,969 274,644	21,981	30.2 31.4	8,878 6,175	1,885 1,550
Middleborough,		-	590,928	41,572	45.9	112,848	1,529
Southbridge, . Stoughton, .	•	-	651,390 135,059	-	96.8 22.8	6,722 5,911	1,191 1,70 5
Williamstown, .	:	9,842 57	197,286	2,714	21 4	8,806	2,334

The following table shows the number of tons of coal carbonized in 1891-92 and 1892-93, the kind and quantities of enricher used by the various coal-gas companies, and the percentage of cost of coal received from residuals:—

COMPANY.		Number of Tons of Coal carbon- ized, Year ending June 30, 1892.	Number of Tons of Coal carbon- ized, Year ending June 30, 1893.	Enrichers Used.	RD.	Cannel. Tone.	Naphtha. Gallons.	Oil. Gallons.	Percentage of cost of Coal received from Resid- ual Products.
Adams, Arlington, Adileborough,		668 700 1,003	656 750 1,158	Cannel,	• • •	8''	111	183	24.40 88.08
Beverly,	• • • • •	43,231 2,358 7,024	761 * 81,506 1,256 8,116	Gas oll,		123		56 bbls. 43,763 26,728	34.50 40.54 60.46
Cambridge, Charlestown, Chelsee, Chicopee, Citizens' (Quincy), Citizens' (Wakefield),		12,114 6,773 3,685 737 861 926 915	13,227 2,1,337 3,801 5,2 862 882 967	Oll, Naphtha, Cannel and gas oil, Naphtha, Crude oil, Oll oil, Oll,	'	1181,111	7-	75,090 11,000 - - 624	44.74 55.91 39.66 34.78 31.14 17.96
Danvers,	•••	282	291 795	Fuel oil, Crude oil,	• • • • • • • • • • • • • • • • • • • •	1 1	1 1	1,406	15.07 25.98
East Boston,	•••	4,318 863	4,450 845	Gas oil,		18		22,278 1,472	48.48 25.24
Fitchburg,		1,995	1,934	Cannel, gas oil, Gas oil,		ନ 'ଞ୍ଚି		6,168 9,072	46.92 20.92
Haverhill,		3 3,906 4,903	\$ 1,890 5,425	Cannel, naphtha, Crude petroleum, .	•••	8'	Ţ ·	16,085	12.63

46.34	68.82	27.28 28.28 29.88 21.88 21.88	15.41 18.09 18.09 33.41 49.14 49.14 41.73 44.173	17.27	37.66 54.79 40.13	
12,618	* 2,626	15,540 8,000 1,206	466 29,140 29,820 29,820 29,187	- 4-	14,650	1,760 5,015
-	197,009	14111		' •'	111	1111
8	1,500 lbs.	150 29	4 121 32	70 16	111 118	1 1 28 1 1
-	• • •	• • • • •				
•	• • •	· · · · ·	· · · · · · · · · · · · · · · · · · ·		• •	
•	• • •				• •	• • • •
•	• • •		• • • • • •			• • • •
Cannol and naphtha, .	Cannel, crude oil, Naphtha,	Ganed, Cannel, Fuel oil, Cannel, gas oil,	Gas oil, Napkha, Paraffine oil, Cannel, oil, Cannel,	Cannel,	Cannel, gas oll, Cannel, crude oil, Gas oll,	Ganel and fuel oil, Cannel, gas oil, Crude oil, naphtha. ³
4,024	24,087 24,087 26,414	4,500 1,300 568 636 1,202	298 376 376 1,106 5,028 2,024 1,539 1,256 2,25	403 493	3,664 9,035 8,704	2,931 403 845 932 6,520
4,308	20,654 22,772 5,875	8,620 1,316 487 7 805 970	313 803 956 956 6,890 2,038 11,286 1,286	368 3 85 437	3,689 8,626 8,372 3,803	2,746 253 750 795 8 7,850
•	• • •					
•	•••	• • • • •	• • • • • • • • •		• • • •	
•	•••		• • • • • • • •		• • • •	
	•••	lver)				• • • • •
Jamaica Plain,	Lewrence,	Malden,	Nantucket, Natuk, New Bedford, New bury port, Newton, North Adams, Northampton, Northampton, Northampton, Northampton, Northampton, Northampton,	Otts Co. (Ware), . Pittsfield,	Salem, South Boston,	Waltham, Webster, Westfield, Woburn, Worcester,

b Used in water gas only. b No coal gas made. ⁷ Made wood gas for a portion of the year. * Not including coal for water gas apparatus and included in quantities given on page 100.
* Used only in water gas apparatus and included in quantities given on page 100.
* Mot including quantity used for water gas. ¹ No enricher used.

The following tables show the materials and quantity of each used in the manufacture of water and oil gas, also the process used and the quantity of water gas made:—

Vater Gas.

Water Gas made.		8,579,500	968,157,000	199,641,000	18,295,000		3,652,000	8 59,370,400	13,230,700	53,295,000	20,685,921	11,717,000	11,388,800	88,916,000
Quantity used.	Gallons. 26,799	14,044	4,711,241	1,044,577	126,433	44,707	1,100	252,7 59 8.913	1	264,554	89,853	59,647 17,702	85,060	398,616 44,014
1.		٠	•	•						•	•			
Enricher used	Naphtha, .	Naphtha, .	Naphtha, .	Naphtha, .	Naphtha, .	Naphtha, .	,	Naphtha, . Petroleum.	-+	Naphtha, .	Crude oil,	Naphtha, . Lima oil	Lima oil, .	Naphtha, . Crude oil,
.pg			suc,	ws, ~	s,			¹s, 				· · ·		~~
Quantity used.	214 tons,	146 tons,	20,396 524 tons, 7801875 tons,	34,2181946 tons, 3221710 tons, 11886 116 tons	623 chaldron	2021478 tons,	151 tons, .	1,0952340 tons,	328,594 tons	6982169 tons,	151 tons,	3982246 tons,	208 2240 tons,	1,138 tons,
								•	•	•	coal .	•	and	•
Materials used in Generator.	Anthracite, .	'Anthracite, .	Anthracite, . Screenings, .	Anthracite, Cumberland, Coke	Coke,	'Anthracite, .	Anthracite, .	⁵ Anthracite, .	Cumberland, .	'Anthracite, .	'Anthracite c and coke, .	⁸ Anthracite, .	Anthracite a	Coke and coal,
Process used.	Lowe-Granger,	Lowe-Granger,	Flannery,	Wilkinson and Loomis,	Granger,	Improved Lowe,	Loomis,	Lowe,	Loomis,	Wilkinson,	Lowe with double superheater	Improved Lowe,	Evans, }	Lowe with double superheater,
		•	•	~~	•			•	•	•	~~		•	~~
Υ.				•							٠	٠		•
COMPANY.	Amesbury,	Athol,	Bay State, .	Boston,	Charlestown,	Chicopee, .	Cottage City,	Fall River, .	Framingham,	Haverhill, .	Lawrence, .	Pittsfield, .	Spencer, .	Worcester, .

¹ Steam from electric light department.
² 484 tons and 1,977 lbs. anthracite and 4,406 tons 673 lbs. screenings, 44 tons 1,272 lbs. coke and 236 tons 1,274 lbs. shavings for making steam.
⁴ Non-Illuminating gas.
⁵ Slack 192 tons, 625 lbs., pea coal 170 tons 687 lbs. and anthracite screenings 25 tons 1,667 lbs. for making steam.
⁷ 434.4 tons gas coal, 132.35 tons Lebigt, 5,088 lbs. Frankin and 8,779 lbs. coke use.
⁸ Coke breeze and coal for making steam.
⁸ 167 tons 600 lbs. lbs. bitminious coal and 36 tons 100 lbs. coke for making steam.

Oil Gas.

сомра	NY.		Materials used.	Quantity used. Gallons.	Fuel used.	Quantity used.
Amherst, .		•	Naphtha, .	12,833	Wood,	
Chicopee Falls,			Petroleum,	35,189	Anthracite,	112 tons.
Gardner, .			Naphtha, .	140,482	Naphtha,	` -
Ipswich, .	•	•	Petroleum,	18,165	Cumberland coal,	114 tons.
Leominster, .			Paraffine, .	22,970	Cumberland coal,	107 tons.
Lexington, .			Petroleum,	11,558	{ Anthracite, . } Franklin,	77 tons. 69 tons.
Middleborough,			Naphtha, .	18,500	Bituminous coal, Fuel oil.	155 tons. 7,000 gal
Southbridge,			Petroleum,	12,680	Anthracite, Wood,	62 tons.
Stoughton, .			Naphtha, .	6,270	Bituminous coal.	65 tons.
Williamstown,			Naphtha, .	11,519	Wood,	67 cords

¹ Including that used for fuel.

STREET MAINS.

The returns by the various companies of their street mains are still somewhat deficient in detail. During the year forty-nine companies laid about sixty-two miles of mains, varying in the several cases from about two hundred feet to nearly seventeen miles.

The following table shows the lengths and sizes of the mains, as returned by the companies:—

						A	DIAMETER IN INCHES.	3 IN INC	HE8.							Total	LENGTH IN MILES AND	NH IN	986 Ta9]
COMPANY.	=	*1	7,	æ	4	•	•	•	s 0	2	2	7	2	2	2	Length in Feet.	Miles. Feel	Feet.	1912aI Cyaltub 189¥
													-	-				İ	
Adams,	•	,	• }	2,280		10,560	2,640	1,920	ī	ı i	•	,	•	•	•	26,400	•	•	• 3
Amesbury,	1	1	8	4,500	,	14,150	11,316	3,000	ଛ	8	•	•	•		-	33,565	9	1,885	616
Amherst,	ន្ត	935	2,400	10,652	•	9,681	_	1	•	•	,	•	ı	,	1	2000	4	2.780	32
Arlington,	,	ı	219	200		99,674	2,000	13,985	,	•	•	•	•	•	•	116,378	81	218	
Athol.	1.000	400	300	1.200	•	8.700	Ξ	2,000	•	,	•	•	•	,	-	18.100	00	2.280	•
Attleborough.	9	100	•	8	•	3.608		8.259	515	1		•		•	,	24.108	-	2,088	2.287
Bay State (Boston).	-		•	•	•	•	_	26,549		6.553	7.550	•	•	2.651	10.297	1 82.270	2	3.070	
Beverly.	1	,	•	11.415	•	15.940	-	929	•	,	•	•	•	_	•	38.947		1.987	4 268
Boston.	,	1	3.228	3.040	•	145,746		255.514	22.910	23.494	000.00	•	•	555	4.602	1 700.417	133	3,457	2,065
Brockton.	3.410	4.632	685	3,185	•	45.361	-	15.924	2,400	2	'	•	•	_		106.653	8	1053	3.50
Brookline	7,171	12,636	5.561	5.280	•	123.818		111 294	40,112	9.406	11.575	924	4.142	8 730 1	4.538	474.515	8	209	128
Cambridge.	-	£	4	1.360	,	332,965	36.223	52.379	15,562	•	22.875	,	6.687			466.888	25	2.248	14.255
Charlestown	_	4.913	250	12.683	1	136 532		17.123	5.773	5.038	5.581	8	•	•	•	225,324	4	3 64	4 797
Chelses.	775		8	6.080	•	16,240	_	27.200	42.440	000	•	,	•	,	•	191.491	8	1	Ę
Chicone	: 1	,		1320	,	17.160	_	3,960	-		•	•	•	•	•	25.080	3 4	90	9
Chiconee Falls.	1	1.600	•	800	•	3.600		1	•	•	•	•	•	ı	•	2,500	-	2.50	40
Chizena' (Onincy).	128	333	2.325	11.155	•	23,175	15,600	5.075	•	•	•	,	•		-	61.291	· =	3.91	
Citizens' (Wakefield).			•	25,000	•	35.500	15,000	2,000	22,000	•	•	•	i	,	,	99,500	8	4.480	200
	•	•	850	820	•	7,875	1,450	2,500		1,250	•	98,	•	•		24,275	-	3,135	
Cottage City,	,	•	•	,	•	. 1	2,532	6,584	2,002	975	•	. '	1	•	•	12,003	63	1,533	•
Danvers,	605	136	553	6,887	•	11,667	4,364	657	•	,	•		•	•	•	24,950	7	3,839	•
Dedham,	1	•	3,800	9,025	•	33,030	13,399	18,681		•	•	•	•	•	•	77,735	14	3,815	1,228
Dorchester,	•	2,430	4,611	3,111	1	144,624	121,727	58,023	7,800	12,484	3	,	75	•	•	355,528	6	1,768	12,979
East Boston,	•	•	•	2,043	•	51,406	1,304	403	5,400	8	98	•	•	•		110,406	8	4,806	1,268
Easthampton,	8	•	• }	8,490	,	2,500	7,160	8	•	•	,	•	1	•	,	19,250	က	3,410	•
Fall River,		200	812	,	•	32,099	11,593	45,771	22,310	99,	•	•	8	•	•	116,949	23	280	1,314
Fitchburg,	,	,	•	4,000	•	45,016	11,301	6,400	12,400	8	•	,	1	1	•	80,117	2	017	5,617
Framingham,	ı	26	429	355	448	•	17,163	8,552	2,548	1,920	•	,	•	•	,	31,471	9	5,071	2,635
Gardner,	28	•	•	24,711	•	13,698	8,750	8,380	•	•	•	•	•	•	•	66,230	2	3,439	١,
Gloucester,	•	•	96	00,	8	21,041	15,966	13,312	3,080	450	•	•	•	•	•	56,359	2	3,559	2,640
Greenfield,	,	•	1,305	6,230	•	13,421	2,640	2,640	200		•	•	•	•	-	26,436	9	8	8
Haverbill,	•	1	,	1,365	•	74,256	4,800	30,920	•	10,150	1,584	•	2,93 -	97	•	132,801	8	<u></u>	6,257
Holyoke,	•	2,057	882	98,	1,815	68,185	14,601	24,913	6,160	1	6,675	ı	376	•	•	120,925	22	4,765	1,900
Ipswich,		·	8	10,430	8	1,755	•	1,160	•	•	•		•		1	14,445	27 5	== 282 882 882 883	
Jamaica Plain,	•	-	-	7,300	-	11,650	08,650	28,300	20,100	-	-	-	-	•	<u>-</u>	194,000	- 20 -	3,820 ::	31,0

118,01	1	27,094	11.380	:	, :	1	248		,		5	5 6	3,020	7,470	6,618	2,000	5,102	311	•	•	1	65	6,235	7,350	1,156	. 1	687	8,127	. •	9,500	1.783	. •	1.831	. '	1.378	57.407		•
1,700	3,817	7	200	200	5	376	4,196	0.0	4.975	9	3		2,8	2,640	4,588	2.140	4.862	2,139	8	413	2,090	4.000	1,039	213	4,513	န္တ	8	3,232	4,18	4,787	5.046	6.6	1.849	2.640	4 207	3.964		1,303
8-	20	8	3 2	3 ~	•	x 0	80	6	1	٠,	• •	• 6	3	2	2	2	2	6	4	12	1	တ	7	83	ຂ	61	22	4	က	23	5	တ	•	02	~	8		1,567
38,720	19,601	4 449,254	187,032	08.067	00,00	42,616	20,035	12.500	41.935	08 800	200	5	161,218	26,440	374,188	25,940	57,662	49,629	22,020	6 63,773	42,050	19,900	7 391,759	148,053	162,913	11,390	68,946	251,392	23,600	120,947	115,926	20,770	33,029	18.480	35 977	8 320,764		8,222,263
• •	. }	3,471			,		•	,			•		,	•	1	•	•	•	,	,	•	,	1	,	•	•	•	,	,	,	•	,	1		,		1	1
- 432	ı	1,675			ı	•	,	,	•					•	•	•	•	•	•	,	•	•	3,010	•	4,325	•	•	,	,	,	•	•	•		,	7.412		1
1,502	ı	3	3,320			1	•	,	•				ı	•	٠	,		•	1	,	•	•	1,683	3,260	•	•	1	5,250		•	•	,		,	,	4.416	1	1
11	1	8	• 1			•	•	,	•		•	,	•	•	,	•	•	•	•	•	,	•	,	,	1	•	•	•		1	•	,	,	,	,	2.859	1	1
9,163	,	1,103	2,5	,	,	,	•	,	,		•	1 8	8 8	,	3,750	•		,	•	•	,	,	27,767	5,738	3,605	•	•	4,296	•	8		•		•	,	96	1	1
11,760	1	16,016	200		ı	1	•	•	•	(,		9,500	26,830	86	•	•	,	•	8	•	1,339	5,214	4.920	•	•	5,507	•	ş	<u>\$</u>		,		,	8.607		i
8,112	1	9,465	5.532	-		•	88	•	8.200		•		26897	32,5	4,856	020	1,400	2,500	. '	928	,	•	3,745	1,919	9,800	•	•	2,650	•	7,332	95.	_	2.073	•	1.430	0.170	1	1
28,434	900	70,210	56,656	-	. 5	19791	5,640	•	13.000	Ş	3 5		21,108	1,920	29,686	6,910	2,936	6,108	8.939	3,062	4,750	2,000	61,303	26,538	33,109	1,325	5,015	38,161		36,185	20.214	8,720	2,575	-	2.325	64.224		,
31,651	_	_	_	_	_	_	_	_	_	_	_		_	_	_				_				_		_	_	_	88,863	_			_			5.855	66,638	1	1
116,661		83,196	32,262		, ,	808'OT	6,587	_	_	_	_	_	_	_	_	_	_	_	_	_					_	_	_			_	_	_		_	_	_	_!	,
1,320	_	_	_		,	ı	ı	•	•		, ,	,	•	•	,	,	,	,	•	•	1	,	1		•	,	•	•	•	1.	•	•	,	,	,	,		i
2,640	11,810	62,721	4,525	}	1 8	876.6	1,362	270	200	15,040	15,030	36.	4,293	5,230	16,050	14,520	5,375	8,528		7.942	2,035	2,135	. '	19,852	287	801	25,570	8,765	•	472	3,909	. '	9.664	1	8 634	13,795		1
11	2,927	1.123	700		, ,	8/2	30.		575	5	3 2	7	795	8	,	•	432	51	,	870	265	•	•	2	88	677	1,564	513		,	010	_	,	,	200	3.003	1	1
11	_	_		_	_	_	-	_	-	_	_	_	_	_	_	_	-	-	-		_	_	_	_	_	_		_	_	_	-	_	_	-	_	-	-:	1
11	908	2,458	272	-	, ;	30,	•	•	1 200	-	8	38	<u>,</u>	,	:	•	1.972	25	•	8	2,000		•	•	1	459	6.029	. '	•	•	273	200	•	_	050	1.785		•
	•		•	. ;		•	•	-		•	•	•	•	•	•	•	-	•	•	•	•	•	•	•	•	•	-	-	•	•	-	-	•	_		-	<u> </u>	
٠.						•		•	•					•			•					•	•					•			•		•		•		•	
Lawrence,	Lexington	Lowell.	Lynn,	Malden,	Manufacturers (Fall 191ve	Marblehead, .	Marlborough	Middleboronoh	Wilford	The state of the s	Mantucket, .	INBUIGH,	New Bedford, .	Newburyport, .	Newton,	North Adams	Northampton.	North Attleborough	Norwood.	Oth Co. (Ware).	Pittaffeld.	Plymouth	Roxbury.	Balem.	South Boston.	Southbridge, .	Spencer.	Springfield	Stoughton,	Taunton	Waltham	Webster	Weatfield	Williametown	Wohnen	Worcenter		

³ Includes 756 feet nine-inch main. e Includes 44,421 feet X-inch main. ² Includes 26,074 feet eighteen-inch main, and 27,378 feet thirty-inch main. Includes 5,326 feet eighteen-inch main.
Includes 169 feet eighteen-inch main. 1 Includes 15,297 feet thirty-inch main.

5 Includes 27 feet 34-inch main.
8 Includes 3,165 feet eighteen-inch main.

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METERS.

The total number of meters in use June 30, 1893, was 124,556, representing a nominal capacity of 876,253 lights, being an increase over the previous year of 7,924 meters and 49,614 lights.

The following table shows the details concerning numbers and sizes:-

dur-Year.	Increase ing the	100 8 11 100 100 148 148 148 148 148 148 148 148 148 148	48
Total	in use June 30, 1893.	192 192 193 193 193 193 193 193 193 193 193 193	22 E
	500 L't.	THE THE PARTY OF T	•
	100 L't.	141111111111111111111111111111111111111	1
	300 400 L't L't.		•
	250 L't.		1
	200 L't.	1111110-01114411111161	1
	180 L't.	1111111111111111111111111111	•
	150 L't.	111111111111111111111111111111111111111	•
	125 L't.		•
	120 125 L't. L't.	1111111111100111111111111111111	1
ss.	100 L't.	91111141840891801191EEE4104	-
(ETE	80 L't.	41111144544584114481148+811	
OF A	60 L't.	11 1 1101 4 100 10 1 1 1 1 4 4 4 4 4 4	-
NUMBER AND SIZE OF METERS	5 0 L't.	14	4
AND	45 P		_
BER	40 4 L't. L	11111111111111	
NUM	35 4 Lt. L	11-1111111111111111111111111111	
			_
	30 L't.	21 1 1 2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2	_
	20 L't.	26.25.25.25.25.25.25.25.25.25.25.25.25.25.	2
	10 L't.	25.50 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	73
	5 L't.	6.69 2.22 2.22 2.15 2.15 2.05 2.05 2.05 2.05 2.05 2.05 2.05 2.0	138
	3 L't.	94 72 72 72 72 72 74 74 74 75 75 75 75 75 75 75 75 75 75 75 75 75	0
	z. L't.	54 1 8 17 23 23 23 24 8 1 1 1 25 25 25 25 25	, .
			•
	Υ.		
	COMPANY.		
	OMI	Adams, Amesbury, Amherst, Amherst, Atholy, Atholy, Atholy, Atholy, Atholy, Brockion, Brockion, Brockion, Brockion, Brockion, Brockion, Brockion, Chambridge, Chambridge, Chicopee, Falls, Chicopee Falls, Chicopee Falls, Chicopee Ralls, Chicopeer, Chicopeer, Bast Boston,	٠.
	Ö	try, tr, tr, tr, tr, tr, tr, tr, tr, tr, tr	hen
		Adams, Amesbury, Arlington, Arlington, Athol, Athol, Athol, Burnellon, Brotellon, Brocklon, Brocklon, Brocklon, Charlestown, Charlestown, Chicopee Fall Clitzens (Wa Clitzens (Wa Clitzens (Wa Clotage Clity, Danvers, Dedham, Donchester, East Boston, East Basthampton, Fall River,	Framingham
		Ada AAMI AAAMI AAAAMI AAAMI AAAAMI AAAMI AAAAMI AAAMI	re.

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111111111111111111111111111111111111111	ΤÌ	67
114-81411-86-94-1811-080-84-44-411-6-9-1418-9-111	2	979
8104145118401141111111111111111111111111	=	282
	8	337
6 18 1 L 88 1 1 L 5 2 3 1 6 6 1 1 1 1 1 1 2 2 2 3 2 3 3 1 1 1 1 1 1 1	<u>z</u>	1,042
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11(1)1111111111111111111111111111111111	٦¦	12
	Τ¦	64
- 1232122-18889401-01-02-24-01-8888-1-28-1-01-01-01-01-01-01-01-01-01-01-01-01-0	23	2,018
50 50 50 50 50 50 50 50 50 50 50 50 50 5	26	
	_	4,
22.22.28.28.28.28.28.28.28.48.48.48.48.48.48.88.88.88.88.88.88.88	178	24,271 12,493 4,617
25 25 25 25 25 25 25 25 25 25 25 25 25 2	412	1,271
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1, 153 1, 153 1, 153 1, 153 1, 153 1, 154 1,	4,1	74,254
### 1	222	4,153
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(Fall River),		
aln, eers (Fall River), it, it, in, in, in, in, in, in		•
Glouosater, Greanfield Hayorbil, Hayorbil, Hayorbil, Jamaica Piala, Jamaica Piala, Lawrence, Lewrence, Lowell, Madden, Malden, Malden, Mallford Marlborough, Mow Bedford, New Bedford, Newton, North Adams, North Adams, North Adams, North Adams, North Attleborough, Higheld, Flighmouth, Flox bury, Salem, South Boston, South Hann, Webster, Westlfield, Westlfield, Westlfield, Westlfield, Westlfield, Westlfield, Westlfield, Webster, Westlfield, Weblinmstewn,	Worcester,	Totals,

Decrease.

HIGH-POWER GAS LAMPS.

The following table shows the number of Lungren or other highpower gas lamps in use June 30, 1893:—

Adams, .					67	Lowell,	,			20
Amesbury,					6	Malden, .				150
Athol, .					6	Milford,				120
Attleborough	١,				13	Natick, .	,			4
Beverly, .					12	New Bedford,				30
Brockton,	•				109	Newburyport,				1
Cambridge,					33	Newton,	,			112
Citizens' (Qu					3	North Adams	,			125
Clinton, •					14	Northampton,				22
Cottage City					2,270	North Attlebo	roug	b,		31
Dedham,	•				9	Pittsfield,	,			16
East Boston,		•			150	Plymouth, .				41
Fall River (Wels	bacl	1),		486	Salem, .				6
Fitchburg,					7	Spencer,				4
Framingham	(W	elsb	ach),		1,509	Springfield,				6
Gloucester (.	Albo	-car	bon),		150	Taunton,				2 9
Greenfield,			•		22	Waltham,				10
Haverhill,	•				198	Ware, .				5
Holyoke,	•				4					25
Lawrence,					188	Worcester,				10

The companies reporting more than fifty gas-stoves in use on June 30, 1893, are as follows:—

Beverly,					105	Malden,			61
Chelsea,					75	Natick,			60
Citizens' (Qu	incy),			71	New Bedford,			961
Cottage City,					71	Newton, .			191
Danvers,					ភា	North Adams,			100
Dedham,					63	Northampton,			120
East Boston,					150	Plymouth, .			120
Fall River,					792	Salem,			300
Fitchburg,					100	Spencer, .			392
Framingham					344	Springfield, .		. 2	2,747
Gloucester,					200	Taunton, .			170
Greenfield,					65	Waltham,			250
Holyoke,					400	Ware,			109
Lawrence,					648	Westfield, .			116
Lowell.				. 1	.831	Worcester, .		. 1	,898
Lynn, .					400	,			

1894.]

The following table shows the number of lamps supplied June 30, 1893, the net increase or decrease during the year, the average price per thousand feet received from gas used in street lamps, and the cost per thousand feet of the care of the lamps where this is done by the companies:—

Public Lamps — Coal-gas.

Amesbury,	DECREASE THE YEAR.	received per M,	Expense Lightin and Car of Lam
Beverly,	Decrease.	including Expenses.	per M.
Boston,	- !	\$2 00	-
Brook line		2 20	-
Cambridge 299 9 20 20 20 20 20 20	98	1 00	
Charlestown, 582	-	1 98	₽ 0
Chicopee,		1 20	-
Carriage 5	1 55	-	
Citizens' (Wakefield),	-	1 98	
Cottage City, 25 8 Corchester, 1,472 - Sast Boston, 582 - Fall River, 90 - Citchburg, 21 - Boucester, 100 - Freenfield, - 1 Laverhill, 210 7 Holyoke, 39 - Jamaica Plain, 936 57 Lowell, 833 - Marblehead, 84 3 Marlborough, 3 - Marlborough, 3 - Milford, 29 - Nantacket, 6 - New Bedford, 422 9 North Attleborough, 5 - North Attleborough, 5 - Savbury, 1,647 25 Springfield, 49 - Springfield, 49 - Springfield, 49 - Sal	-	1 37	0
Dorchester, 1,472	- 1	2 15	-
Sast Boston,	-	0 98	
Fall River,	-	1 50	
Citchburg, 21	9	1 60	-
Solucester, 100	58	1 46	! .
Company Comp	1 1	1 60	1 -
Haverhill	2	1 48	
Haverhill		-	i -
Holyoke,	_	1 25	
Samaica Plain, 936 87 20	10	1 30	
Lowell,	_	1 77	l -
Manufacturers' (Fall River), 20 - Marblehead, 3 - Marlborough, 3 - Milford, 29 - Nantacket, 6 - Natick, 6 - New Bedford, 422 9 Newton, 845 22 North Adams, 19 - North Attleborough, 5 - Salem, - - South Boston, 536 - Springfield, 49 - Taunton, 135 3 Waltham, 145 - Westfield, 17 -	57	liò	l -
Marblehead, 84 3 Marblehead, 3 - Marborough, 29 - Nantucket, - - Natick, 6 - New Bedford, 422 9 Newton, 845 22 North Adams, 19 - North Attleborough, 5 - Salem, - - South Boston, 536 - Springfield, 49 - I aunton, 135 3 Waltham, 145 - Westfield, 17 -	13	1 33	١ .
Marlborough, 3 Millord, 29 Marticket, - Natick, 6 New Bedford, 422 Newton, 845 North Adams, 19 North Attleborough, 5 Boxbury, 1,647 Salem, - South Boston, 536 Bpringfield, 49 Isunton, 135 3 3 Waltham, 145 Westfield, 17		3 72	1
Milford, 29 - Naticket, 6 - 6 - Naticket, 6 - 7 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		2 34	_
Nantucket,	13	1 80	0
Natick	76	2 44	ŏ
New Bedford, 422 9 Newton, 845 22 North Adams, 19 - North Attleborough, 5 - Boxbury, 1,647 25 Salem, - - South Boston, 536 - Springfield, 49 - Faunton, 135 3 Waltham, 145 - Ware, 1 - Westfield, 17 -	33	1 12	ŏ
Newton, . . 845 22 North Adams, . . 19 - North Attleborough, . . 5 - Roxbury, . . 1,647 25 Salem, . - - South Boston, . . 536 - Springfield, . . 49 - Faunton, . . 135 3 Waitham, . . 145 - Ware, <td>1 00</td> <td>i 80</td> <td>ŏ</td>	1 00	i 80	ŏ
North Adams,	_	1 62	ŏ
North Attleborough, 5	1 []	1 09	ŏ
Boxbury, 1,647 25 Salem, - - South Boston, 536 - Springfield, 49 - Faunton, 135 3 Waltham, 145 - Ware, 1 - Westfield, 17 -	1 []	2 00	, 0
Salem,	1 []	1 50	_
South Boston,	43	1 60	_
Springfield, . . 49 - Faunton, . . 135 3 Ware, . . . 145 - Ware, Westfield, .	22	1 50	-
Faunton,	8	1 25	•
Waltham,	8	1 20	-
Ware,	31		1
Westfield 17 -	31	3 04	1
vestileid,	-	2 17	-
	-	2 25	-
Worcester,	-	1 50	-
12,792			

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Oil Gas.

COMPANY.				Number of Lamps		R DECREASE HE YEAR.	Average Price received per M,	Expense of Lighting and Care of Lamps	
				supplied.	Increase.	Decrease.	including Expenses.	per M.	
Amherst, Chicopee Falls, Ipswich, Lexington, Williamstown,	:	:	:	45 9 12 102 11	- - 15	51 - - -	\$5 04 - 3 50 2 82 7 60	- - 80 23	

PURITY OF GAS.

The law provides that when the gas of any company is found on three consecutive inspections to give less light than sixteen standard English candles, or to contain more than twenty grains of sulphur or ten grains of ammonia per hundred cubic feet of gas, or any sulphuretted hydrogen, a fine of one hundred dollars shall be paid by such company to the city or town supplied by it.

The following table shows the amount of impurities found on the dates stated, and the whole number of inspections during the year, of the gas of the several companies named, as reported to this Board by the State Inspector of Gas:—

Kind of Impurities.	СОМРА	NY.			Amount of Impurity.	Date when found.	Total Number of Inspections during the Year.
Deficient candle- power.	Danvers, . North Adams, Salem, Westfield, .		•		15.8 15.9 15.4 15.3	Mar. 25, Dec. 13, Oct. 28, Dec. 13,	2 4 8 3
Ammonia, grains per 100 cu. ft.	Holyoke, Holyoke, Jamaica Plain, Malden,				15.4 14.6 20.0 18.5 11.2 13.2 10.9 11.2 35.7 16.4 12.1 26.8	Dec. 30, Mar. 10, Oct. 13, Feb. 3, Apr. 12, Oct. 4, June 28, Aug. 9, July 28, Jan. 26, Apr. 27, Mar. 10,	7 3 -9 -2 10 -9 8 -4
Sulphur, grains per 100 cu. ft.	Pittsfield, .		•	•	21.4	Sept. 12,	4
Sulphuretted Hydrogen.	Salem, Salem, Salem,		:		Trace. " " " " " " " " " " " " "	June 14, Nov. 4, Dec. 13, Feb. 2, Mar. 7, Apr. 14, Mar. 16, Nov. 23, Feb. 8, Nov. 24, Dec. 14,	3 3 4 8 - - 3 - 16 -

Of the quantities of ammonia cited above the two at East Boston, Holyoke, Malden and Quincy were consecutive; as was also the case with the three instances of sulphuretted hydrogen at Salem and the two in Spencer and Springfield.

A study of the inspections of the coal-gas companies made during the five years from 1889 to 1893, inclusive, shows the following facts:—

					1889.	1890.	1891.	1892.	1893.
Number of inspections made,			•		451	443	483	486	515
Number of companies subject to	inspe	ectio	n,		5 9	59	58	70	68
Number of companies showing	defici	ency	in ca	n-					
dle-power,	•	•	•	•	4	2	1	1	4
Highest candle-power, not incli	uding	ten	oil-g	8					
companies,	•	•	•	•	22.1	25.4	27.3	28.2	27.7
Lowest candle-power, not inclu	ading	ten	oil-g	8.8					
companies,	•	•		•	14.2	13.8	14.0	15.7	15.3
Average candle-power, not incl	uding	ten	oil-g	8.8					
companies,	•		•		17.59	17.79	18.13	19.25	19.80
Number of companies showing	sulph	uret	ted h	y-					
drogen,	•				4	9	5	8	6
Number of companies showing e	XC688	of s	alphu	r,	1	1	1	2	1
Number of companies showing	g exc	2088	of an	n-					
monia,					9	15	16	12	8
Largest amount of sulphur, .					22.9	24.1	22.5	32.9	21.4
Smallest amount of sulphur,					1.5	1.4	0.9	1.0	0.7
Average amount of sulphur, .					7.32	10.08	9.53	9.46	8.32
Largest amount of ammonia,					32.3	37.0	54.9	40.4	85.7
Smallest amount of ammonia,					1	1	1	1	1
Average amount of ammonia,		•		•	2.82	3.01	3.42	2.5	2.24

The inspections of the oil-gas companies showed:—

				1889.	1890.	1891.	1892.	1893.
Highest candle-power,				55.0	70.5	53.6	60.4	59.6
Lowest candle-power,			•	20.8	21.1	20.2	21.6	22.5
Average candle-power,				34.72	39.04	33.62	3 3.50	32.34

ELECTRIC LIGHT.

The following table gives the names of those companies in active operation on June 30 last, together with the localities supplied and the amount of capital stock:—

CORPORATE NAME.	Localities supplied.	CAPITAL.
Adams Electric Light and Power Co	Adams,	\$8,500
Amesbury Electric Light, Heat and Power	A 3	50.000
Co.,	Amesbury,	50,000
Amherst Gas Co.,	Amherst,	30,000
Athol Gas and Electric Co.,	Athol,	30,000
Beverly Gas and Electric Co.,	Beverly,	_
Blue Hill Electric Co.,	Canton,	22,000
Boston Electric Light Co.,	Boston,	1,596,200
Bridgewater Electric Co.,	Bridgewater,	15,000
Brookline Gas Light Co.,	Brookline, Boston (Brigh-	
	ton),	-
Cambridge Blectric Light Co.,	Cambridge,	200,000
Charlestown Gas and Electric Co.,	Charlestown,	-
Chelsea Gas Light Co.,	Chelsea,	10,000
Citizens' Gas Light Co. of Reading, South	Curcopee,	10,000
Reading and Stoneham,	Wakefield,	-
Clinton Gas Light Co.,	Clinton,	_
	Cohasset, Scituate,	30,000
Cohasset Electric Co.,	Cottage City,	· -
Dedham Electric Co.,	Dedham,	60,000
Easthampton Gas Co.,	Easthampton,	-
Edison Electric Illuminating Co. of Boston,	Boston,	2,070,800
Edison Electric Illuminating Co. of Brock-	Danahan	100.000
ton, . Edison Electric Illuminating Co. of Fall	Brockton,	100,000
River,	Fall River	90,000
Electric Light and Power Co. of Abington	1411 1617(1),	50,000
and Rockland,	Abington, Rockland, .	41,200
Eliot Falls Electric Light Co	1_	81,800
Fall River Electric Light Co.,	Fall River,	120,000
Fitchburg Gas Co.,	Fitchburg,	· -
Framingham Electric Co.,	Framingham, Ashland,	
	Sherborn,	80,000
Franklin Electric Light Co.,	Turner's Falls,	10,000
Glorester Floritie Co.,	Gardner,	30,000 50,000
Gloucester Electric Co., Great Barrington Electric Light Co.,	Great Barrington	23,300
Greenfield Electric Light and Power Co., .	Greenfield, Deerfield,	30,000
Haverhill Electric Co.	Haverbill, Bradford,	127,500
Holyoke Water Power Co.,	Holyoke,	
Hudson Electric Light Co	Hudson,	2 15,000
Hull Electric Light and Power Co.,	Hull.	60,000
Hyde Park Electric Light Co.,	Hyde Park,	100,000
Lawrence Gas Co.,	Lawrence, No. Andover,	1
T	Methuen,	00.00
Lee Blectric Co.,	Lee,	20,000
Leicester Electric Co.,	Leicester,	25,000 50,000
Leominster Electric Light and Power Co., .	Leominster,	
Lynn Gas and Electric Co.,	Lynn, Swampscott, Nahant,	500,000
Malden Electric Co.,	Malden, Melrose, Medford,	
	Everett,	150,000

¹ Sold only to town of Wellesley.

² Par value \$25.00 per share.



CORPORATE NAME.	LOCALITIES SUPPLIED.	CAPITAL.
Marlborough Electric Co.,	Marlborough,	\$30,000
Middleborough Gas and Electric Co.,	Middleborough,	400,000
Milford Electric Light and Power Co., .	Milford, Hopedale,	40,000
Milibury Electric Co	Millbury.	15,000
Milton Light and Power Co.,	Millbury,	30,000
Nantucket Electric Light Co.,	Nantucket.	25,000
Natick Electric Co.,	Natick, Wayland,	40,000
New Bedford Gas and Edison Light Co., .	New Bedford, Fairbayen.	,
Newburyport Gas and Electric Co	Newburyport, Newton, Watertown,	_
Newton and Watertown Gas Light Co., .	Newton, Watertown.	_
North Adams Gas Light Co ,	North Adams,	-
Northampton Electric Lighting Co,	Northampton,	58,700
North Attleborough Steam and Electric Co.	Attleborough, North Attle-	,
	borough, Wrentham, .	80,000
North Shore Electric Co.,	Revere, Winthrop,	125,000
Orange Electric Light Co.,	Orange	45,000
Palmer and Monson Electric Co.,	Palmer, Monson,	30,000
Pittsfield Electric Co.,	Pittsfield	100,000
Plymouth Electric Light Co.,	Pittsfield,	90,000
Quincy Electric Light and Power Co., .	Quincy	89,700
Salem Electric Lighting Co.,	Quincy,	175,000
Somerville Electric Light Co.,	Somerville, Arlington, Bel-	•
	mont,	200,000
Southbridge Gas and Electric Co.,	Southbridge,	· -
South Hadley Falls Electric Light Co., .	South Hadley, Chicopee,	
•	in part,	7,000
Spencer Gas Co.,	Spencer,	· -
Stoughton Gas and Electric Co.,	Stoughton,	-
Suburban Light and Power Co.,	Boston,	174,400
Taunton Electric Lighting Co.,	Taunton,	50,000
Union Electric Light Co.,	Franklin,	20,000
Officed Electric Digital Co.,	Springfield,	500,000
Uxbridge and Northbridge Electric Co., .	Uxbridge, Northbridge, .	39,200
Waltham Gas Light Co.,	Waltham,	· -
Ware Electric Co.,	Ware,	20,000
Webster Electric Co.,	Webster, Dudley,	45,000
Westborough Electric Light and Power Co.,	Westborough,	25,000
Westfield Gas Light Co.,	Westfield,	-
Weymouth Light and Power Co.,	Weymouth, Hingham, .	75,000
Whitman Electric Co.,	Whitman,	35,000
Winchendon Electric Light and Power Co.,	Winchendon,	12,000
Woburn Electric Light Co.,	Woburn, Winchester, Stone-	
	_ham,	120,000
Worcester Electric Light Co.,	Worcester,	200,000

³ Par value \$10.00 per share.

In the case of the several gas companies doing electric lighting, the capital will be found in the table of gas companies.

The following companies have bonds and notes outstanding: -

AM A D N			ATT 700		
Abington and Rockl			. \$55,500	Marlborough,	. \$54,900
Adams,		•	. 9,000	Milford,	. 20,500
Amesbury, .		•	. 50,000	Millbury,	. 16,000
Andover,		•	. 28,000	Milton,	. 36,000
Blue Hill (Canton),	•	•	. 21,450	Nantucket,	. 31,000
Boston,	•	•	. 353,000	Natick,	. 45,000
Bridgewater,	•	•	. 15,000	Northampton,	. 22,000
Cambridge, .	•	•	. 200,000	North Attleborough,	. 75,000
Chicopee,	•	•	. 7,000	North Shore,	. 142,900
Cohasset,	•	•	. 9,000	Orange,	. 45,000
Dedham,	•	•	. 52,500	Palmer,	. 67,000
Edison (Boston),	•		. 780,500	Pittsfield,	. 75,000
Edison (Brockton),			. 134,750	Plymouth,	. 80,000
Edison (Fall River)	,		. 43,500	Quincy,	. 23,800
Eliot Falls, .			. 1,580	Salem,	95,000
Fall River,			. 10,500	Somerville,	96,800
Framingham, .			. 50,000	South Hadley Falls,	. 3,900
Gloucester, .			. 50,000	Suburban (Boston),	. 110,375
Great Barrington,			. 14,500	Taunton,	. 25,000
Greenfield,			. 10,500	Union (Franklin),	. 30,000
Haverhill			. 81,000	United (Springfield)	. 160,000
Hudson,			4,500	Uxbridge and Northbridge.	. 25,000
Hull,			. 60,000	Ware,	. 16,500
Hyde Park, .			. 88,800	Westborough,	. 19,400
Lee.			. 15,000	Weymouth,	. 75,000
Leicester			. 20,000	Whitman,	25,000
Leominster.	:		. 82,000	Winchendon,	. 18,000
Lowell,	:	•	. 158,000	Woburn,	. 207,000
Malden,	:	•	. 211,000	Worcester	. 100,000
	•	•	. 211,000		. 100,000

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1893:—

	COM	(PA	NY.			Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts	
Abington and	Rock	lan	d, .	•			136	136	\$41,200
Adams, .		•					7	6	8,300
Ameshury,							35	34	45,200
Andover, .	•	•	•	•	•		36	35	29,500
Blue Hill (Car	nton),						3	3	22,000
Boston,	•				•		510	149	685,100
Bridgewater,	•	•	•	•	•		14	14	15,000
Cambridge,							38	38	200,000
Chiconee.							6	6	10,000
Cohasset,			•				30	30	30,000

	COM	PAN	Y.				Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts
Dedham, .		•	•	•	•	•	33	33	\$ 60,000
Edison (Bosto)	1),						254	242	1,788,10
Edison (Bosto) Edison (Brock Edison (Fall R	ton),			•	•		10	9	82,00
Edison (Fall R	naer)	,	•	•	•	•	48	44	78,50
Eliot Falls,	•	•	•	•	•	•	6	6	81,80
Fall River,							54	44	141,73
Framingham,	٠	·		•	•	•	8	8	74,80
Franklin (Turi	ier's	Fall	۴),	•	•	•	25	25	10,00
Bardner, .							12	12	30,00
Bloucester.				•			10	10	50,00
Great Barringt	on,				•		21	9	6,80
Greenfield,	•	•	•	•	•	•	41	32	23,40
Haverhill, .							62	62	127,50
Hudson, .							13	13	9,12
Hull,						•	4	4	60,00
Hyde Park,	•	•	•	•	•	•	27	23	87,89
Lee,							7	7	20,00
Leicester, .	:	:	:				l 1i	l ii	25,00
Leominster,							8	8	9,30
Lowell, .	•	•	•	•	•	•	372	332	275,00
Malden, .		_	_				43	38	135,80
Marlborough,	:	:	:	:	:	·	9	9	30,00
Millbury, .							26	26	15,00
Milton, .	•	•	•	•	•	•	6	6	30,00
Natick, .				_	_		7	7	2,50
Northampton,	:	:	:	:	•	·	65	65	58 70
North Attlebo	rough	,					8	2	39,40
North Shore,	•	•	•	•	•	•	12	11	5,10
Orange, .	•	•	•	•	•	•	5	5	45,00
Palmer, .							l n	7	14,60
Pittsfield, .	•	•	•				45	43	92,30
Plymouth,	•	•	•	•	•	•	6	6	90,00
Quincy, .			•		•		116	116	89,70
Salem, .				_	_		130	127	168,50
Somerville,							249	240	194,70
South Hadley	Falls	, .		•			3	3	7,00
Suburban (Bo	ston)	, •	•	•	•	•	12	10	101,00
Taunton, .							17	17	50,00
Union (Frank	lin).		_	_		_	4	4	50
United (Spring		١.	:	·	:	:	173	159	438,00
Uxbridge and			dge,	•	•	•	52	51	38,80
Ware,							41	41	20,00
Westborough,	•	•	:	:	:	:	20	18	24,49
Weymouth,	•		:	:	:	:	ii	ii	61,80
Whitman, .							9	9	35,00
Winchendon,			•		•		28	28	12,00
Woburn, .							60	56	11,5

1894.7

The following show the aggregate results of the operation of the electric light central stations in the State for the year ending June 30, 1892, and for the year ending June 30, 1893:—

	YEAR ENDING	g JUNE 30.
	1893.	1893.
Rвсвіртв.		
For light and power	8 2,947,199 64	\$3,427,576 84
From other sources,	23,438 30	10,790 67
	\$2,970,637 94	\$3,438,367 51
Expenses.	· · · · ·	
For manufacture,	\$1,156,320 69	\$1,376,946 15
distribution,	386,084 45	463,535 46
office expenses and management,	194,999 25	254,245 01
taxes,	107,291 15	123,448 96
miscellaneous,	170,707 32	161,076 59
	\$2,015,402 86	\$2,379,252 17
Leaving a balance of	\$955,235 08	\$1,059,115 34
Of this profit, the gas companies made in their		
electrical departments,	189,225 74	188,139 90
Leaving for the electric light companies,	\$766,009 34	\$870,975 44
To which should be added the income from rents, jobbing, etc., amounting to	195,280 73	107,512 17
Making a total of	\$961,290 07	\$978,487 61
Against which the following charges were made:—	4 002,200 0.	V 0,0,10, 01
Interest.	2 195,094 15	\$220,175 43
Dividends,	323,581 00	434.328 00
Depreciation,	210,168 79	214,729 89
Sundry items,	32,227 49	104,086 47
	\$761,071 43	\$983,319 79
Leaving a surplus for the year of	\$200,218 64	
• · · · · · · · · · · · · · · · · · · ·	* ,	
Leaving a deficit for the year of		\$4,832 18

Six of the companies appear not to have earned expenses, and twenty-six others have not earned sufficient to warrant the declaration of any dividend.

Profits in the operation of the business have increased over the previous year by \$104,966.10, but interest charges and dividends have increased yet more, making a deficit when the entire transactions of all the companies for the year are considered.

In the appendix will be found, under date of June 30, 1893, the separate balance sheets, profit and loss and manufacturing accounts of the electric companies, as taken from the annual returns, with corrections as made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1892 and 1893, show the following facts:—

					June 30, 18 92 .	June 30, 1893.
Assets:—		••				
Construction accounts,	ıncıu	ding	pat	ent	A11 007 000 00	A10 000 011 CO
rights and franchises,	•	•	•	•	\$11,097,808 20 419,639 53	\$13,030,611 53
Cash on hand,	•	•	•	•	238,708 79	238,539 80 301,233 79
Due for light and power, Other accounts due.	•	•	•	•	68,026 85	135,323 15
Materials, etc.,	•	:	•	•	460,153 63	369.042 45
Materials, etc.,	•	•	•	•	69,229 09	
Notes receivable,	:	:	•	•	85,291 10	5,810 55
Investments,	•	•	•	٠ ا	65,291 10	194,801 96
					\$12,438,857 19	\$14,275,363 23
Liabilities: —						
Capital,		•	•	. !	\$ 6,539,700 00	\$ 8,088,533 34
Bonds,				- 1	2,548,050 00	2,898,900 00
Notes payable, Unpaid bills, Unpaid dividends, Interest due and unpaid, Other items	•				1,767,907 27	1,958,782 86
Unpaid bills,				.	557,947 76	433,544 51
Unpaid dividends,				.	2,462 48	1,042 00
Interest due and unpaid,					29,991 06	
Other items,	•	•	•	•	345,831 67	78,173 78
		_			\$11,791,890 24	\$13,502,072 46
Reserved and depreciation	fund	18, .	•	•	132,825 32	218,877 76
				i	\$11,924,715 56	\$ 13,720,950 22
Surplus,	•		•	•	514,141 63	554,413 01
O6 4h				Ì	2 12,438,857 19	\$14,275,363 23
Of these companies —	ener!			l	\$ 578,266 71	\$ 671,261 16
37 1 show an aggregate			•	•		
23 2 show an aggregate	aenci	rOI	•	•	64,125 08	116,848 15
Leaving total net surplus. Which, added to reserve					\$ 514,141 63	\$ 554,413 01
ities,	, carr				132,825 32	218,877 76
Would show an actual su	rplus	of			\$646,966 95	\$773,290 77
Equivalent to per cent. on					9.8	9.5

¹ Thirty-nine in 1892.

² Seventeen in 1892.

The following table shows the value of the plant of each company, as assessed by the local authorities:—

COMPANY.	Assessed Valuation.	сомрану.	Assessed Valuation.
Abington and Rockland, . Adams,	\$30,600 9,500 27,000 67,629 42,099	Marlborough,	\$30,000
Boston, Bridgewater, Cambridge, Chicopee, Cohasset, Dedham, Edison (Boston), Edison (Brockton), Edison (Fall River),	607,400 30,829 247,000 9,000 2,000 47,000 816,300 91,250 72,600	Natick, Northampion, North Attleborough, North Shore, Orange, Palmer, Pittsfield, Plymouth, Quincy,	30,000 39,000 40,350 72,200 15,200 100,000 30,150 47,000
Fall River, Framingbam, Franklin (Turner's Falls), Gardner, Gloucester, Great Barrington, Greenfield, Haverhill,	100,000 40,000 9,000 26,000 43,000 4,500 27,000 97,000	Salem, Somerville, South Hadley Falls, Suburban (Boston), Taunton. United (Springfield), Uxbridge and Northbridge,	195,000 118,000 3,500 51,600 25,000 15,600 321,600
Hudson, Hull, Hyde Park, Lee, Leicester, Leominster, Lowell, Malden,	2,500 25,100 92,000 12,000 14,950 50,800 180,620 111,900	Ware,	20,000 9,300 40,050 21,000 6,000 79,140 252,500

The following table shows the amounts paid by the companies for taxes, including those paid by the gas companies on account of their electric plants:—

COMPANY.	Taxes paid.	COMPANY.	Taxes paid.
Abington and Rockland, Adams, Amberst, Amesbury, Andover, Althol. Beverly, Blue Hill (Canton), Boston, Bridgewater, Brookline, Cambridge,	 \$678 64 151 92 73 09 399 17 162 10 111 94 825 36 6 67 18,327 38 193 44 2,232 41 3,911 04	Charlestown, Chelsea, Chicopee, Citizens' (Wakefield), Clinton, Cohasset, Cottage City, Dedham, Easthampton, Edison (Boston), Edison (Brockton), Edison (Fall River),	1,200 00 161 06 372 16 1,177 31 166 39 58 40 1,072 92 108 22 23,197 18

СОМРА	NY.	Taxes paid.	COMPANY.	Taxes paid.
Fall River, Fitchburg, Fitchburg, Framingham, Franklin (Turne Gardner, Gloucester, Great Barringtor Greenfield, Haverhill, Holyoke, Hudson, Hull, Hyde Park, Lawrence, Lee, Lee, Leicester, Leominster, Lowell, Lynn, Malden, Marlborough, Mifford, Milloury, Milton, Nantucket, Natick, New Bedford, Newburyport, Newburyport, Newburynort, North Adams,	ar's Falls),	900 00 974 02 185 34 613 84 683 59 204 34 403 67 1,451 63 2,978 10 57 81 74 40 1,137 40 1,137 40 1,137 40 1,140 69 4,236 78 2,279 33 387 85 330 87 611 05 173 57 96 00 200 42	North Attleborough, North Shore, Orange, Palmer, Pittsfield, Plymouth, Quincy, Salem, Somerville, Southbridge, South Hadley Falls, Spencer, Stoughton, Suburban (Boston), Taunton.	1,570 40 322 33 233 84 1,320 00 225 82 1,423 56 3,147 66 2,636 15 417 38 138 43 238 92 191 688 68 296 75 4,688 84 4,688 84 4,688 84 4,688 84 1,679 86 306 62 311 54 164 76 286 42 90 1,239 63

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table:—

			co	MPAN	Y.					Rate Per Cent.	Amount of Dividends.
Abington and	Ro	cklar	ıd.							6	\$1,873 50
Adams							_			_	
Amesbury,	Ť	Ī.	·	•	•	·		•		41	2,023 0
Andover, .				:			•	•	•	-4	2,020 0
Andover, .	•	•	•	•	•	•	•	•	•	- 1	
Blue Hill (Ca	nt.~									_	
						•	•	•	•	8	100 #10 0
Boston, .		•	•	•	•	•	•	•	•	0	108,510 0
Bridgewater,	•	•	•	•	•	•	•	•	•	-	•-
Cambridge.		_								6	12,000 0
Chicopee,	•	•	•	•	•	•	•	•	•		12,000
		•	•	•			•	•	•	- 1	•-
Cohasset, .	•	•	•	•	•	•	•	•	•	-	•-
Dedham, .					•					6	3,600 0
Edison (Bost	on)									ا ۾	149,298 0
Edison (Doss		٠.		•	•	•	•	•	•	8 6	
Edison (Broc	KIOD	١),٠	•	•	•	•	•	•	•	0	6,000 0

^{*} No dividend declared.

		C	ОМЕ	YKA	•					Rate Per Cent.	Amount of Dividends.
dison (Fall	River),					•			8	\$7,200
liot Falls,	•	•	•	•	•	•	•	•	•	-	
all River,	•	•	•	•	•	•	•	•	•	6	7,200
'ramingham, 'ranklin (Tu	ner's	Fall	s).	:	:	:	:	:	:	5	500
			-,,						-		
ardner, .	•	•	•	•	•	•	•	•	•	81 3	2,500 1,500
loucester, reat Barring	ton.	•	•	•	•	:	•	•		<u> </u>	1,000
reenfield,	•	:	:	:	·	·	:	:		_	•_
awarhill										6	7,650
averhill, udson,	:	:	:	:	•	:	•	•			7,000 •_
ull, .		•		:	:	:		:		-	* _
yde Park,	•	•	•		•	•	•	•	•	44	4,500
ee, . .										_	*
eicester, .			•					•		- 1	+
eominster,				•	•	•	•	•	•	=	*_
owell, .	•	•	•	•	•	٠,	•	•	•	7	20,993
alden, .										8	12,000
arlborough,	•									- 1	•_
ilford, .	•	•	•	•	•	•	•	•	•	-	•-
illbury, .	•	•	•	•	•	•	•	•	•	-	*. *.
ilton, .	•	•	•	•	•	•	•	•	•	-	
antucket,	•	•	•	•	•	•	•	•		-	•_
atick,	•	•	•	•	•	•	•	•	•	24	1,467
orthampton, orth Attlebo		•	•	•	•	•	:	•	:	-29	1,±07
orth Shore (:	:	:	:	:	:		-	•
range, .						•		•		-	•
almer and M	ักทะกา									_	•_
ittsfield,		••	:	:	:	:	:	:		5	5,000
lymouth,	•	•	•		•	•		•		-	•
nincy, .	_	_				_	_	_		6	5,382
	•	•	•	•	•	•	•	•	Ť		•
siem, . omerville,	•	•	•	•	•	•	•	•	•	6	10.500 11,163
omerville, outh Hadley	Palle	L	:	•	•	•	•	:		9	11,103 *_
abarban (Bo				•		•		:		-	•_
aunton, .										7	3,500
nion (Prent	lin)									เร	300
nion (Frank Inited (Sprin	zfield	·).	:	:	:	:	:	:		64	
xbridge and	Nort	hbrid	lge,	•	•		•	•	•	22	30,500 768
Vare, .	_	_			_					6	1,200
Vestborough,	:	:	:	:	:	:	:	:		_	· •.
Veymouth,						•		•		- 1	•_
Vhitman,	•	•		•	•	•	•	•	•	-	•-
Vinchendon,	•	•	•	•	•	•	•	•	•	ī	1,200
Voburn, . Vorcester,	:	•	:	:	:	:	:	:	:	8	16,000
	-	-	-	-	•	•	•	•	-	- 1	,

[•] No dividend declared.

The following table shows the system used, the maximum dynamo capacity and nominal candle-power of the lamps of each company June 30, 1893:—

COMPANY.	System used. System used. Capacity.	Nominal Candle- power.
Abington and Rockland,	Edison,	16
Adams,1	Thomson-Houston, $\left\{ \begin{array}{c} 45 \\ 500 \end{array} \right.$	
	(Westinghouse, 500	
Amesbury,2	Thomson-Houston, $\left\{\begin{array}{c}500\\90\end{array}\right\}$	
Amherst	Westinghouse, 1,100	
A = 3 =	Thomson Houston 50	- ,
	Thomson-Houston,	
Athor,	35	2,000
Beverly,	Thomson-Houston,	
	(Waterhouse, 35	
Bridgewater,	Westinghouse,	16
Blue Hill (Canton), .	Westinghouse, $\left.\begin{array}{c}60\\750\end{array}\right.$	
	2,270	
	Thomson-Houston,	
Destor 1	Brush	
Boston,	Anierican,	
	New England Weston, . 2,090	
	Sun,	
Brookline,4	Westinghouse, 3,000	
Cambridge,	Thomson Houston 630	
•	Brush	
Charlestown,	Thomson-Houston, 650	16
Chelsea	Thomson Houston 300	
Chicopee,	Thomson-Houston.	
Citizens' (Wakefield),	Thomson Houston 5 45	
Cinzens (Wakencia),	(000	1
Clinton,	Thomson-Houston, 2,950	1,200
Cohasset,	Thomson-Houston, . 2,300	16
Cottage City,	Bull,	1,600 1,200
Dedham,	. Thomson-Houston,	16
Easthampton,	. Waterhouse,	1,800
Edison (Boston), .	Edison,	
Edison (Prosiston) 8	Edison, 6,100	16
Edison (Brockton),8 .	Thomson-Houston,	
Edison (Fall River), .	Edison,	
Enot Falls	Thomson-Houston, 1,000	1 = = =

¹ Power generator 80 H. P.

³ Power generators 230 H. P.

⁵ Power generators 120 K. W.

⁷ Power generator 80 H. P.

² Power generator 62 K. W.

⁴ Power generator 60 H. P. ⁶ Power generator 40 H. P.

⁸ Power generator 100 H. P.

COM	(PA	NY.			System used.			Maximum Dynamo	Nominal Candle-
					·			Capacity.	power.
					-			(400	2.00
Fall River,	•	•	•	•	Thomson-Houston,	•	•	226 650	1,20
Pitchhurg,1					Thomson-Houston,			295 1,300	1,20
Framingham,					Thomson-Houston,			§ 140	1,20
		· •			·	•	•	2,800	2,00
Franklin (Tu	rne	F 8 1	* &118)	, •	Thomson-Houston,	•	•	600 100	1,20
Gardner, .	•	•	•	•	Thomson-Houston,	•	٠	1,800 (150	1,20
Gloucester,2 .	•	•	•	•	Thomson-Houston,	•	•	1,300	1
Great Barring	rton				Schuyler, Edison,	•	•	60 500	1,50 1
C. COS DATITUE	,~11	•	•	•	Westinghouse,	:	•	1,550	1
Greenfield			_		∫ Thomson-Houston,			\$ 45 800	1,20
oreement,	•	•	•	•	Westinghouse, .			750	1
					Thomson-Houston,			∫ 75 95	2,00 1,20
Haverhiil,3 .					{	•	•	2,000	1
					Brush,	•		50 2,000	2,00
					Schuyler,	_		365	2,00
Holyoke, .	•	•	•	•	Edison.	•		291 1,000	1,20
Hudson.					Thomson-Houston,	•		{ 45 650	1,20
Hall,4			•		Westinghouse, .			3,000	1
Hyde Park,					Thomson-Houston,			3,900	2,00
•					Thomson Houston,			350	2,00
Lawrence, .					Fort Wayne, .	•	•	35 400	2,00
Lawrence,	•	•	•	•	Edison,		•	₹ 5,600	1 100
Lee					Thomson-Houston,			1,650	1,20
Leicester,		:	:	:	Thomson-Houston,	·		1,550	1
Leominster,					Thomson-Houston,		•	100 1,950	1,20
					Thomson-Houston,	_		700	2,00
Lowell,5	•	•	•	•	Edison,	•	•	7 5,600 100	200
_					•	•	•	525	2,00
Lynn,	•	•	•	•	Thomson-Houston,	•	•	190 5,250	1,20
Malden.					Thomson-Houston,			245	1,20
	-	-			(Schuyler	•		6,200 250	1,20
Marlhorough	,	•	•	•	Edison,	•	•	1,000	1,20
Middleboroug	zb.				Thomson-Houston,	•	•	650	1
	, ,				(Waterhouse,	•	•	35	1,70 1,20
Millbury,	•	•	•	•	Thomson-Houston,	•	•	650	1
Milford,	•				Thomson-Houston,			95 1,700	1,20
Milton, .	•				Thomson-Houston,			1,650	i
Nantucket,					Thomson-Houston.			1,150	1,20

¹ Power generator 80 H. P.

³ Power generators 100 H. P.

⁵ Power generators 400 H.P.

⁷ Power generator 85 H. P.

² Power generators 100 K. W.

⁴ Power generator 60 K. W.

⁶ Power generators 255 H. P.

co	MPA	NY.			System used.	Maximum 1) ynamo Capacity.	Nominal Candle- power.
Natick,1.			•		Thomson-Houston,	80 2,600	1,200
					Thomson-Houston,	350	2,000 1,200
New Bedfor	4 3				American,	110	2,00
LIOW DOGIO	u,-	•	•	•	Westinghouse,	100 5,800	1,60
					Edison,	7,440	10
Newburypo	rt.³				Thomson-Houston,	{ 210 400	1,20
	,	•	•	·	Mather,	150	1
Newton,	•		•	•	Thomson-Houston,	145 5,000	1,20
North Ada	ns.				Thomson-Houston,	180	1,20
	•	•				} 1,000 (190	1,20
Northampto	on,	•	•	•	Thomson-Houston,	1,950	1 10
North Attle	boro	ıøh.			Schuyler,	90 310	1,200 1,200
		-0-,			Westinghouse,	1,000	10
North Shore	(Re	vere)	,2	•	Thomson-Houston,	3,300	1,20
Orange,.					Thomson-Houston,	5 50	1,20
_						} 1,150 f 50	1.20
Palmer, .	•	•	•	•	Thomson-Houston,	1,300	100
Pittsfield,4	•	•	•	•	Thomson-Houston,	170 4,850	1,20
Plymouth,					Thomson-Houston,	150	1,20
•					(Thomson-Houston,	1,000	1,20
Quincy,	•	•	•	•	Westinghouse,	1,000	10
Palam 4					·	1,600	2,00
Salem,• .	•	•	•	•	Thomson-Houston,	5,900	1 10
Somerville,	•	•	•	•	Thomson-Houston,	4,800	1,20
Southbridge	·,				Thomson-Houston,	100	1,20
South Hadle	ey Fe	ills,			Thomson-Houston,	1,400	i i
Spencer,	•	•	•	•	Ball,	70	1,20
Stoughton,	•	•	•	•	Ball,	70 200	2,00
					American,	75	1,20
Bubarban (1	Bosto	r, (n	•	•	Westinghouse,	4,850	1
					Brush,	95 900	2,00
					Brush,	270	. 1,20
Taunton,					Westinghouse,	2,000	1
2 au 11 00 11 ,	•	•	•	•	Thomson-Houston,	2,000	1 000
					Arnoux and Hochhausen, .	10	2,00 1,20
Union (Fra	nklin),	•	•	Thomson-Houston,	1,150	1
					Edison,	45	1,20
United (Sp	ringfi	eld).	٠.		Westinghouse,	6,650	1.20
\- <u>-</u>	•	• •			Thomson-Houston,	2,000	1,20
Uxbridge a	nd N	Ineth'	hrid	læ	Westinghouse,	120	2,00
O WOLLING W	un T.	· OI MI	J. 10	go,	** Javinghouse, * * *	1,500	1

¹ Power generator 125 H. P.

Power generator 25 K. W.
 Power generators 252 K. W.

⁷ Power generators 190 K. W.

³ Power generators 180 H. P.

⁴ Power generators 220 H. P.

⁶ Power generators 85 H. P.

⁸ Power generators 1,030 H. P.

СОМЬ	NY.			System used.	Maximum Dynamo Capacity.	Nominal Candle- power.		
Waltham,1 .			•	Thomson-Houston,		•	{ 245 3,950	1,200 16
Ware,				Thomson-Houston,	•	. •	50 650	1,200
Webster, .				Thomson-Houston,	•	•	80 500	1,200
Westborough,				Thomson-Houston,			1,100	1,200 16
Westfield, .				Schuyler,			70	2,000 1,200
	•	•	•	(Thomson-Houston,			1,150	16
Weymouth, .	•	•		Thomson-Houston,			200 1,300	1,200
Whitman, .		•		Thomson-Houston,	•		100	1,200
Winchendon,				Thomson-Houston,			50 650	1,200
				(m			185	2,000
				Thomson-Houston,	•	•	100 2,700	1,20
Woburn, ² .	•	•	•	Brush,	•	•	4.5 800	1,200
Worcester,3 .				Thomson-Houston,	:		} 820 4,000	2,000

¹ Power generators 340 H. P. ² Power generators 250 H. P. ³ Power generator 125 H. P.

The following table shows the number of electric lights of various candle-power which represent the dynamo capacity of all the companies June 30, 1891, 1892 and 1893:—

										1891.	1892.	1893.
16	candle	e-power,	•		•	•	•	•	•	181,270	214,700	292,340
20		44) (900	400
25		"								8,530 }	600	-
15	**	"								836	836	836
2,000	44	"								8,401	9,633	9,910
1,200	46	44							·	6,447	8,499	9,121
1,600	66	"								160	160	160
1,500	46	44						•		60	60	60
1,800	66	44) (35	35
1,700	66	66	• .							} 200 }	125	35
800	46	44	•	•				•		70	70	70

The following table shows the number of boilers, their total rated horse-power, the number of engines and the total rated horse-power of the same, and the number of dynamos of the different companies on June 30 last; also the amount of fuel used during the year ending on that day: -

COMPANY.	Number of Bollers,	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used. Tons.
Abington and Rockland,	. 2	150	2	375	6	998
Adams,	. 2	150	2	225	3	860,
Amherst,	. 1	100	1	75	1	268
Amesbury,	. 3	375	3	435	6	1,284
Andover,	. 3	350	2	180	3	1 683
Athol,	. 1	120	1 1	65	i 1 i	161
Beverly,	. 1	104	1	175	4	358
Blue Hill (Canton),	. 1	135	1	135	2	305
Boston,	. 36	5,325	45	5,865	110	21,906
Bridgewater,	. 2	200	1 1	80	2	304
Brookline,	. 5	625	3	760	12	3 _
Cambridge	. 8	1,000	6	1,140	20	4,350
Charlestown,	. 5	625	6	435	11	2,493
Chelsea,	. 3	500	5	594	9	4 1,381
Chicopee,		-	2	165	2	
Citizens' (Wakefield),	. 2	250	2	250	4	750
Clinton,	. 2	250	2 2	325	6	1,020
Cohasset,	. 1	150		180	3	256
Cottage City,	. 1	60	1 1	50	2	56
Dedham,	. 2	220	2	200	4	7 477
Easthampton,		60	1	45	72	118
Edison (Boston),		5,224 720	36	6,920	15	27,103 2,993
Edison (Brockton),	. 6	712	8 5	925 635	10	17,734
Edison (Fall River),		/12	1	039		17,734
Eliot Falls,	: "3	600	8-	650	1 14	1,995
Pleak hanna '		300	4	450	8	• 593
Framingham,	ة ا	250	2	250	7	10 974
Franklin.		250		200	2	5147
Jandaran .		160	3	200	5	650
Bloucester,	1 0	375	3	550	6	12 877
Great Barrington,		195	3 2	170	6	619
Greenfield	0	225	3	225	4	13 933
Laverbill.	4	600	2	600	7	750
dolvoke	. 5	825	14 2	800	24	206
Hudson.	: ĭ	80	Ϊί	60	2	198
Hull.	. 2	300	3	455	6	210
Ivde Park.	. 3	450	3	500	7	18 853
awrence,	. 7	884	10	1,100	18	10 2,954
200,	. 3	260	17 3	270	4	480
eicester.	. 2	230	18 2	210	3	295
eominster	. 2	250	3	600	4	1,264
exington,	: ī	125	2	160	2	130

¹ Also 27 tons dust.

⁸ Also 227½ chaldrons coke.

⁸ Steam bought.

⁷ Also 192 tons screenings and sparks. ⁸ 1 water wheel 140 H. P.

Also 33,362 bushels coke.

^{11 2} water wheels 100 H. P.

¹⁸ Also 5 cords wood.

¹⁵ Also 2464 tons screenings

¹⁷ Also 1 water wheel 60 H. P.

^{2 206,422} bushels coke.

⁴ Also 326 tons acreenings and 124 chaldrons coke.

⁶ Also 68 tons screenings.

¹⁰ Also 518 tons other fuel.

¹² Also 426 tons screenings.

¹⁴ Also 4 water wheels 1,120 H. P.

¹⁶ Also 47 chaldrons coke.

¹⁸ Also 2 water wheels 60 H. P.

COMPANY.			Number of Bollers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power	Number of Dynamos.	Coal used. Tons.
Lowell,	•		7	1,050	3	1,050	25	5,059
Lynn,		•	7	900	5	1,150	24	3,779
Malden,		•	6	750	7	775	13	4,008
Marlborough,		•	2	210	3	200	8	1 452
Middleborough,			1	100	2 2	90	3	s 256`
Milford,			2	160	3	270	6	688
Millbury,			2	130	2	100	2	494
Milton,			1	120	1	150	2	538
Nantucket,			2	205	2	150	4	4 668
Natick,			2	250	2	300	5	≉ 700°
New Bedford			12	1,528	14	2,255	35	5.619
Newburyport,			2	200	3	215	8	6 485
Newton,	•		4	600	3	935	8	7 1,682
North Adams,			1	150	2	225	5	8 3.5()
Northampton,			3	280	3	305	7	9 800
North Attleborough,			4	620	10 5	840	10	4,980
North Shore,			4	455	4	795	8	11 897
Orange,			2	120	2	185	4	500
Palmer,		.	ī	125	19]	120	2	550
Pittsfield,	-		5	535	7	940	13	2,981
Plymouth,	·		2	250	3	625	7	1,044
Quincy,	:		3	375	4	550	6	2,104
Salem.	•		8	1,000	4	1,360	17	5,500
Somerville.	:		4	800	4	605	15	18 1,698
Southbridge,	•		2	185	2	185	3	4714
South Hadley Falls,	•		14 -	100	l īl	100	2	14 -2
Spencer,	•	•		_	á	45	2	16 _
Stoughton	•	٠	ī	60	ĭ	50	ĩ	184
Suburban (Boston),	•	•	10	710	6	1,150	18	4,666
Taunton.	•	•	3	675	3	665	9	1,026
Union (Franklin),	•	•	2	200	2	150	3	486
United (Springfield),	•	•	7	1,760	5	2,150	3เ ี	7.570
Uxbridge and Northbridge,	•	•	2	200	2	185	4	560
717 - 1 - h	•	•	6	781	5	775	12	16 1,690
717	•	•	i	125	ĭ	125	12	17 290
Ware,	•	•		205	5	140	3	447
Webster,	•	•	2 2	160	2 2 2	150	3	480 <u>4</u>
Westborough,	•	•	2	140	6	140	5	18 320
Westfield,	•	•	2 2	300	2	325	8	
Weymouth,	•	•	14 _	300	2 2	320 390		19 682
Whitman,	•	•	14 _	-			4	14 _
Winchendon,	•	•		700	1	100	2	
Woburn,	•	•	5	700	5	900	13	20 2,851
Worcester,	•	•	8	1,200	3	1,400	25	3,765

¹ Also 291 tons screenings.

³ Also 44 cords wood and 892 gallons oil.

⁵ Also 1,204 tons other fuel.

⁷ Also 1,603 tons coke.

⁹ Also 100 cords wood.

¹¹ Also 187½ tons screenings.

¹³ Also 172 tons other fuel.

^{15 1,227,300} ft. gas used in gas engines.

¹⁷ Also 6 cords wood.

¹⁹ Also 673 tons screenings.

² Also 2 water wheels 180 H. P.

⁴ Also 741 tons screenings.

⁶ Also 52 tons other fuel.

⁶ Also 39,328 bushels coke.

¹⁰ Also water wheels 40 H. P.

¹² Also 2 water wheels 300 H. P.

¹⁴ Steam bought.

¹⁶ Also 44,375 bushels coke.

¹⁸ Also 803 tons coke.

²⁰ Also 224 tons screenings.

The following table shows, in feet, the total length of wire; the length of underground conduit, the length of the wires in the same; the number of poles set in streets and ways, and the length of streets with overhead wires of each company, on June 30 last:--

COMPANY.	Total Length of Wire. Feet.	Length of Wires in Conduit. Feet.	Length of Under- ground Conduit. Feet.	Number of Poles set in Streets.	Length of Street with over- head Wires. Feet.
Ahington and Rockland, .	269,000	_	_	1,395	157,000
Adams	26,500	-	_	160	29,700
Amberst	48,950	1 -	_	1 81	21.120
Amesbury	204,000	_	_	2 289	68 640
Andover,	95,056	_	_	503	35,000
Athol,	30,000		_	175	30,000
Beverly,	193,834	-	_	601	86,254
Blue Hill (Canton),	236,084	_	_	* 650	200,160
Boston,	3,813,279	_	_	4 1,401	
Bridgewater	101,480	-	_	213	
Brookline,	1.020.900	_ :	_	• 1.230	228,000
Cambridge,	848,000	- .	_	1,824	250,000
Charlestown,	383,180	_	_	325	
Chelsea	520,980	_	_	1,634	179,520
Chicopee,	95,040	_	_	350	47,500
Citizens' (Wakefield),	317,240	-	_	• 600	81,840
Clinton	151.834		_	650	90,700
Cohasset	330,570	_	_	6 914	103,098
Cottage City,	36,900		_	775	21,400
Dedham,	670,105	_	_	1,424	193 248
Easthampton,	28,000	_	_	228	28,000
Edison (Boston)	1,139,777	1,098,777	277,9 65	86	9,000
Edison (Brockton),	482,618	21,000	7,000	1,790	198,000
Edison (Fall River),	106,425	82,425	27,475	8 77	18,000
Fall River.	485,760			• 1,375	200,640
Fitchburg,	374,000	_	_	10 700	93,190
Framingham,	506,880	_ '	_	11 500	132,000
Franklin (Turner's Falls),	12,000	_	_	12 86	9,000
Gardner	207,856	_	_	12 450	53,000
Gloucester,	145,000	_	_	14 175	100,000
Great Barrington,	83,100	450	450	15 179	46,120
Greenfield	44,000			200	30,000
Haverhill,	247,200	l _	_	16 500	158,400
Holyoke.	323,700	_	_	1,020	105,000
Hudson	35,285	-	_	71	10,783
Hull,	268,275	_	_	792	83,475
Hyde Park,	325,840	_	_	17 797	85,800
Lawrence,	864,700	_	_	10 1.739	249,640
Lee,	99,000	_	_	19 322	42,240
Leicester,	195,300	1		481	61,000

^{1 95} poles set elsewhere.

^{18 19} poles set elsewhere.



^{3 40} poles set elsewhere.

^{5 92} poles set elsewhere.

^{7 40} poles set elsewhere.

²⁵ poles set elsewhere.

^{11 80} poles set elsewhere.

^{13 21} poles set elsewhere.

^{15 26} poles set elsewhere.

^{17 18} poles set elsewhere. 19 22 poles set elsewhere.

^{2 24} poles set elsewhere.

^{4 93} poles set elsewhere.

^{6 10} poles set elsewhere.

⁸ 33 poles set elsewhere.

^{10 5} poles set elsewhere.

^{12 8} poles set elsewhere.

^{14 30} poles set elsewhere.

^{16 50} poles set elsewhere.

Leominster,	324,120 132,000 696,905 1,516,220	-	_		1
Lexington,	132,000 696,905	_		1 597	65,000
Lowell.	696,905 1.516.220		-	2 317	31,680
,, _ , _ , _ , _ ,	1.516.220	-	-	1,100	295,680
Lynn,		-	-	3,300	528,000
Malden,	2,276,240	-	-	* 6,500	633,600
Marlborough,	178,878	- '	-	4 410	84,000
Middleborough,	82,200	-	-	* 335	-
Milford,		- :	-	-	
Millbury,	75,490	-	-	• 154	27,270
Milton,	828,960	-	-	675	396,000
Nantucket,	182,840	-	-	309	147,840
Natick,	316,800	-	-	7 600	63,360
New Bedford,	746,871		-	1,034	175,125
Newburyport,	131,200	-	-	450	155,000
Newton,	1,099,800	-	-	• 3,840 • 351	874,880
Northampton,	134,400 380,926	-	-	750	60,000 135,500
Namb Asslahamamah	422,536	_	-	10 873	101,452
Nameh Chana	792,360		-	11 1,413	203,280
O	70,392	_	-	1,413	33,800
Palmer,	121,160		_	707	94,200
Pittsfield.	393,130	1,000	500	12 944	124,340
Plymouth,	112,690	1,000	-	10 407	64,027
Quincy,	679,680	_	_	1.475	279,840
Salem,	499,410	_	_	* 1.980	234,942
Somerville	1,372,613	_	_	13 2,745	318,236
Southbridge,	117,542	_	-	415	18,480
South Hadley Falls,	44,800	-	-	• 261	44,000
Spencer,	41,676	-	_	14 397	40,000
Stoughton,	69,905	_	-	300	69,905
Suburban (Boston),	321,520	-	-	-	20,000
Taunton,	123,500	- 1	-	500	58,000
Union (Franklin).	118,248		-	• 350	44,800
United (Springfield),	624,412	65,328	9,660	• 727	208,750
Uxbridge and Northbridge, .	170,440	-	-	500	63,000
Waltham,	228,965	-	-	18 548	67,770
Ware,	72,800	-	-	4 286	19,700
Webster,	87,840	-	-	345	50,000
Westhorough,	103,560	-	-	249	28,075
Wesmonth	90,070	-	-	11 278	44,680
Weymouth,	779,440 189,240	-	-	1,675	120.040
Winshimian	151,705	-	-	7 570 10 343	130,040
Wahana	823,601	[-	17 3.247	390,720
Worcester,	704,250	[_	2,234	217,500
	101,200	-	_	2,201	211,500

- 1 8 poles set elsewhere.
- 3 20 poles set elsewhere.
- 6 poles set elsewhere.
- ⁷ 10 poles set elsewhere.
- ⁹ 25 poles set elsewhere.
- 11 14 poles set elsewhere.
- 18 60 poles set elsewhere.
- 15 23 poles set elsewhere.
- 17 108 poles set elsewhere.

- ² 3 poles set elsewhere.
- 4 15 poles set elsewhere.
- 6 13 poles set elsewhere.
- * 27 poles set elsewhere.
- 10 89 poles set elsewhere.
- 12 80 poles set elsewhere.
- 14 4 poles set elsewhere.
- 18 28 poles set elsewhere.

The following table shows the number of motors furnished off arc, incandescent and power circuits, the number of single and double arc lamps, June 30, 1893, and the number of carbons used during the year ending on that day:—

сом	PAN	Υ.			Motors off Arc	Motors off Incandescent Circuits.	Motors off Power Cir- cuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
Abington and Adams,	Roc	klar	ıd,	:	-	-	-	-	-	29 40	4,907 11,000
Amberst,	•		•	•	-	-	_ -	-		-	-
Amesbury,	•	•	•	•	-	-	17	62	72 3	31	21,083 13,870
Andover, Athol,	•	:	:	:	-	_ :	-	_	37	10	12,00
Beverly,					-	-	_	_	22	82	33,000
Blue Hill (Car	iton)),	•	•	-	-	-		45	0.000	8,000
Boston,	•	•	•	•	-	-	-	-	954 32	2,299	2,096.599 8,329
Bridgewater, Brookline,	•	:	:	:	-	=	6	88	-	311	106,006
Cambridge,					-	-	52	104	42	444	337,583
Charlestown,	•	•	•	•	1	-	10	1 473	45 100	183 200	203,319 92,000
Chelses, . Chicopee,	•	•	•	:	-	_	10	2/3	106	200	27,300
Citizens' (Wal	kefie	ia).	:	:	_	1		2	-	12	3,500
Clinton, .		• ′′	•	•	-	-	-	-	11	41	32,324
Cohasset, Cottage City,	•	:	•	•	=	_	_	_	5 8	-	6,300
Dedham,					_	_	_	_		32	14,514
Easthampton,					_	_	-	_	33	_	7,000
Edison (Bosto		•	•	•	-		. .	3,646	522	45	234,580
Edison (Brock Edison (Fall I	ton), r),	:	:	=	36 156	12	246 168	156	4 -	65,870
Fall River,					_	_	_	_	153	376	370,000
Fitchburg,	•				1	-	2	214	70	192	94,633
Framingham,		٠.	 .	•	-	-	-	-	4	68	21,565
Franklin (Tur	ner'	s 1 8	uis),	•	-	-	-	-	22		10,000
Gardner,	•	•	•	٠	-	-	10	40	51 38	50 35	22,260 25,000
Gloucester,	•	•	•	•	-	-	12	46	38 38	30	10,100
Great Barring Greenfield,	, ,	:	:	:	=	6	-	25	56	3	20,000
Haverhill,					-	=	34	40	75	100	125,000
Holyoke,	•	•	•	•	-	7	-	45	230 20	195 4	170,000 10,000
Hudson, . Hull, .	•	:	•	•	_	_	_		1	-	10,000
Hyde Park,	•	•	:	:	-	-	-	-	46	111	42,643
Lawrence,			•		-	61		140	200	114 90	129,000 34,029
Leominster,	•	•	•	•	_	_	1_	-	20 5	33	2,000
Lexington,	•	•	:	:	_		93	424	368	292	403.000
Lynn,		:	:	:	-	-	47	363	194	378	310,000
Malden, .					_	_	5	81	175	38	70,090
Marlborough,					۱ -	_	-	- °	82	55	49,680

¹ Street railway motors only.

CO3	(PA)	NY.			Motors off Arc Circuits.	Motors off Incandescent Circuits.	Motors off Power Cir- cuits.	Horse-Power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
Milford, . Millbury,	•	:	:	:	-	9	-	213 1	65 28	-	21,129 7,232
Nantucket,					-	-			45	-	
Natick, .	•	•	•	•	-	ا	1 14	60	7	34	11,830
New Bedford	,	•	•	•	-	30	40	231	386	160	143,171
Newburyport	,	•	•	•	-	8	-	73	158	7	60,800
Newton,	•	•	•	•	-	-	-	-		108	46,580
North Adams	,	•	•	•	-	-	-	-	90	94	78,500
Northampton	,	•	•			-	-		144	· -	40,000
North Attlebo	rou	gh,	•		13	-	-	37	136	7	44,050
North Shore,	•	•	•	•	-	-	-	-	14	56	21,067
Orange, .	•		•	•	-	-	-	-	-	30	12,310
Palmer, .					-	-	-	-		35	9,000
Pittsfield,					l -	2	ı 15	141	112	46	70,500
Plymouth,	•	•	•	•	-	-	11	1303	32	8	10,000
Quincy, .		•	•	•	-	-	11	25	-	96	33,170
Salem, .						-	24	1531	115	186	167,444
Somerville,	•	•	•	•	15	-	-	40~	19	424	184,000
Southbridge,	•	•	•	•	-	i -	-	-	78	6	28,000
South Hadley	Fal	lls,	•	•	- 1	-	-	-		-	-
Spencer, .	•	•	•	•	-	-	-	-	71	i -	23,000
Stoughton,	•	•	•	•	-		-		67		10,000
Suburban (Be	ostor	1),	•	•	-	24	42	1843	175	50	12,600
Taunton,	•	•	•	•	-	-	-	-	113	93	70,000
Union (Frank	(lin	, .			-	-	-	_	44	2	1,840
United (Sprin	gfié	ld),	•		-	-	57	243	296	497	355, 538
Uxbridge and	No	rthi	oridge	, .	-	-	-	-	65	-	4,250
Waltham,				•	_	-	20	64	105	67	75,032
Ware, .					-	-	-	-	38	3	15,000
Webster,					-	-	-	-	25	53	27,240
Westborough	,				-	-	-	-	32	-	10,000
Westfield,					-	-		-	100	10	31,985
Weymouth,					-	-	-	- 1	1	36	6,051
Whitman,			•		-	-	-	-	46	7	9,815
Winchendon.			•		-	_	-	-	23	12	10,080
Woburn.					-	-	6	804	40	96	69,145
Worcester,					l -	-	2		300	400	524,908

¹ Also street railway motors.

² Street railway motors only.

The following table shows the number of commercial lights of the different kinds, and the number of customers for each kind, on June 30 last:-

Number of Customers using only Power.	1	• •	oc oc	•	•	1	•	•		116			•	9	62	ı
Sumber of Consumers using both Arc and Incandescent Lights.	1 1	1		•		,	∞	•		61		c	۷	2	18	2
Mumber of Consumers using only Commer- clai Incandescent Lights off Arc Cir- cuits.	1 1	1			ı	1	•	ı		61				•	22	-
Nominal Candle- Power.	1 1	ı			•	32	ı		25.	33	28	`	•	ı	65	258
Sumber of Commercial Incandescent Lights off Arc Circuits.	1 1				1	-	ı	ı	9,425	113	 811	,	'	1	24	2
Zumber of Consumers using only Commer- clal Incan descent	250		9		2113	1	45	<u> </u>	-	83		63	5	176	343	57
Zominal Candle- Power.	16	388	92.9	ลิ	35 10 10	`,	16	16	(91 (25)	35 }	125	16	150	16	9 6	16
Sumber of Commercial Incandescent Lights.	4,400	4 %		223	- 25 26 27 27	- I	973	2,000	6,372	41	184	7 1,436	3.6	8,200	5,800	360
Number of Consumers using only Commer- cial Arc Lights.	1 1	1	. 6	,	1	4	1	1		212			·	8	25	23
Yominal Candle- Power.			1 900	00464		1,200	2,000	1		2,000			•	2,000	1,200	2,000
Number of Commercial Arc Lights.			. 4	=	ı	9	21	•		1,275			1	æ	43	101
	•	•	•	•	•	•	•	•		•			•	•	•	•
		•	•	•	•					•			•	:	•	•
~	and,	•	•	•	•	•		•		•			•	•	•	•
COMPANY.	tockl	•	•	•	•	•	•	•		•			•	•	•	•
COM	nd R	•	•	•	•	•	•			•		;	ŗ,	•		ģ
	Abington and Rockland	Audillo, .	Amaghas,	Amesoury,	Andover,	Athol	Beverly,	Blue Hill.		Boston,			briagewater,	Brookline,	Cambridge,	Charlestown,

→ 1	-		,	ı		ı	29	33	82		က		ı			10	,	2	∞	1
Ξ'	1	63	•	1	80	•	116	46	1	1	9		60	١	ន	10	•	7	16	15
1 1	ı	83	1	•	1	•	88	1	ı	1	83		-	•	•	21	1	1	ı	ı
1 1	23	প্ত	1	•	1	1	1	ı	ı	1	•		32 66 }	1	ន	388	38		ı	•
1 1	4	8	'	1	'	•	•	•	1	,	'		32	ı	83		+ O	~	1	ı
 ي ا	*		.	_	<u>_</u>	<u> </u>	91	92	<u>.</u>	<u>se</u>			<u>~~</u>			<u> </u>	ر ج	್ಲ 	9.	
ä	~	-	••		=		2,7	ñ	9		=		143		22	=		×	7	
16	92	182	25 25 25 26	•	91	ı	16	91	•	16	ន្តន	99	288 888	32	18	18	916	382	91 91	91
3,400	944	2,211 2,211	876	. 1	2,243		78,995	7,763		338	528	1,274	1,987 94 50		2,900	1,000	1,370	25°	93.5. -	2,305
17	ı	4	•	2	•	•	111	17	1	31	18		ı	•	_	-	1	ı	14	8
1,200	1,200	1,200	•	1,600	1,200		2,200	2,000,	1	2,200 2,000 2,000	1,200	-	1,200	ı	1,200	1,200	1,500	1,200	1,200	2,000 }
87	8	п	ı	36	2	1	352	8	1	25 01	82		14	1	23	37	∞	18	82	217
-				_	_	_		-			<u> </u>				_				-	 .
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		•	•	•	•	•	•	•	•	•	•		•		•	•	•	•	•	•
•	G	•	•	•	•	•	•	•	·	•	•		•	•	•	•	•	•	•	•
•	effek	•	•	•	•	•	.,	ton),	liver	•	•		•	•	•	•	ou,.	٠.	•	•
Chelsen.	Chicopee,	Clinton, .	Cobasset, .	Cottage City,	Dedham, .	Easthampton,	Edison (Boston), .	Edison (Brockt	Edison (Fall R	Fall River, .	Fitchburg, .		Framingham,	Franklin.	Gardner, .	Gloucester, .	Great Barrington, .	Greenfield, .	Haverbill, .	Holyoke, .

Number of Customers using only Power.		-	•	ន	•	•	-	' &	88	က		6	•	•	•	G.
Number of Consumers using both Arc and Incandescent Lights.	2	,	10	42	1	•	6	61.	ន	===	<u>ء</u> ا	1	-	ı	20	60
Number of Consumers using only Commer- ctal Incandescent Lights off Arc Cir- cuits.	1	ı	ı	ı	1	1	-	1 1	4		۲ ۱	83	,	•	ı	ı
Nominal Candle- Power.	33	•	•	•	•	ı	33		ន្តខ	8	3 1	8	'	•	8	28
Number of Commercial Incandescent Lights off Arc Circuits.	ន	•	1	•	•	ı	н	1 1	8 E	~ **	3 1	2	1	•	8	-
Number of Consumers using ouly Commercial Incandescent Lights.	83	83	222	352	83	Z	178	\$ 73	210	532	25	3 '	78	88	62	38
Nominal Candle- Power.	16	16	2 g	16	16	258 858	2288	18 18	16	16	2 5	'	•	32	<u> </u>	2882
Number of Commercial Incandescent Lights.	313	1,724		6,039	1,300	~~ 298 298	1,866 220 220	5,110	5,562	8,569	925	,	836	Z 2	2	462 32 1.942
Number of Consumers using only Commer- cial Arc Lights.	4	1	9	9	ı	•		137	12	9 2	Ç 1	12	•	1	*	ı
Nominal Candle- Power.	1,200	, 1	2,000	2,000	. 1	ı	1,200	1,200	2,200 6,200 6,000	200,	1,200	1,200	1,200	•	1.200	1,200
Number of Commercial	&	1	46	908	1	1	88	365	~ 9	25	: 1	25	-	ı	13	Cs.
		•	•	•	•	•	•	• •	•	•	•		•	•	•	•
		•	•	•		•	•		•	•			•	•		
		•				•								•	•	•
COMPANY.			•	•		•	•				•		•	•		•
COMI	١.					•				٠,	, de	<u>.</u>		•	•	•
	Hudson,	Hall,	Hyde Park,	Lawrence,		Leicester,	Leominster,	Lexington, Lowell, .	Lynn, .	Malden,	Middleboro	Milford.	Millbury,	Milton, .	Nantucket.	Natick, .

88	*		ı	ı	63	ı	•	ı	*	1	9	10	7	1	1 1
3	9	_	*	1	8	<u>.</u>	-	,		6	1	8	16	80	1 1
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	32 66	. ,	~~ 65 ~~		2222			 ka		33		65 52 3	16 }		1 1
	28			<u>, </u>		~~~ `~~	1	01		4	•		∞	· -	
697	79	204	117	157	72	236	112	8 8	350	137	186	326	239	67	8 1
91	325	32	16	~ 01 91	1632	ន្តន	929	ននេះ	82	25	299		16	91	9 1
6,841	. 2 §	2,480	096	2,087	2568 310 310	118	2,4,8 8,4,8 8,6,8	218	6,313	2,09,83 8,09,83	% % % %		4,000	470	<u> </u>
99	۲-		=	_	₹	-	-	ı	80	1	61	∞	13	14	
1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	2,000	2,000	1,200	1,200
96 198 88	8	61	81	21	74	12	31	4	88	18	1	115	22.0	88	ı - -
<u>=</u>	•	-	•	•	•	•	- -	•	•	•	•		•	· -	
				•				•	•			•			
		•			•			•	•	•		•			
	•	•	•	•	ugh.		•			•		•	•	٠.	. 18
New Bedford,	Newbury port,	Newton, .	North Adams,	Northampton,	North Attleborough,	North Shore,	Orange,	Palmer, .	Pittsffeld, .	Plymouth, .	Quincy,.	Salem,	Somerville, .	Southbridge,	Spencer,

	-													
Number of Customers using only Power.	ı	38	1	•	24	121	•		•	•	1	,	41	~
Number of Consumers using both Arc and Incandescent Lights.	1	4	18	88	88	' &		7 -	. 63	1	•	ĸ	8	13
Yumber of Consumers using only Commer- clai Incandescent Lights off Arc Cir- cult.	ı	1	•	•	ı	164	1 -	1	_	•	-	1	•	1
Nominal Candle- Power.	1.81	883	3'	•	32 85 125	1 ¹⁸	•	• 1	8	•	32	ı	•	ı
Number of Commercial Incandescent Lights off Arc Circuits.	1-	4		•	1891	16	1	1 1	-	1		1	1	1
Number of Consumers cial Incan descent	ı	27.1	88	109	262	1 9 5	22	e 2	22	ន	88	99	862	168
Nominal Candle- Power.	,	16	16	75 16 16	16	91 91	92	1 %	91	1	28882 2	38.5	28	16
Number of Commercial Incandescent Lights.	,	5,950	2,100	1.388	7,163	8,00 8,863	926	7 89 89 89	410	1	99119		5,427	4,392
Number of Consumers using only Commer- cial Arc Lights.		53	==	61	8	1	, ¢	0 1	4	1	Ħ	4	\$	117
Nominal Candle- Power.	908	$\frac{2,000}{1,200}$	1,200	1,200	1,200	1,200	2,500	97,	1,200	1,200	1,200	1,200	2,000	2,000
Number of Commercial Arc Lights.	8	162	122	2	91	1 69	5	2 1	15		8	11	4 3	325
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COMPANY.					•	rtbb.					٠			
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	Stoughton,	Suburban,	Taunton,	Union, .	United, .	Uxbridge and Northbri Waltham,	Ware,	Westhorough.	Westfield,	Weymouth,	Whitman,	Winchendon	Wobarn,	Worcester,

The following table shows the number of public lamps, their candle-power, the average number of hours burnt per night, the number of nights per month, and the price paid: --

COMPANY.		Number of Public Lamps.	Number of Nominal Public Lamps. Candle-power.	Number of Hours per Night.	Number of Nights per Month.	PRIOR PAID.
Abington and Rockland, .		374	1 38 1	Until 12.30 A M.,	Moonlight schedule.	(\$14 per year.
Adams,	 • •	346	000,1	Dark to midnight, 6 hours.	Every dark night,	(\$5.50 per monto. \$75 per year. \$75 per year.
Amberst,	•	9	32	6 hours,	Every night,	Furnished free for privilege of oc-
Andover,	-	733	1,200	All night,	Every dark night,	cupying streets. 30.5 cents per night.
Athol,	•	:85	1,200	Until midnight,	Moon schedule,	475 per year.
Beverly,	<u>-</u>	- - -		Dark to midnight.	25 nights.	\$15 per year. 30 centa per night.
Blue Hill (Canton),	•	4 5		6 hours,	28 nights,	19 cents per night.
Roston.		1,467	2,000	All night,	Every night,	o cents per night.
		. \$				Average 10 cents each.
Bridgewater,	•	, 392	1,700	5 hours,	Average 25 nights,	\$70 per year.
Brookline,	-	2/3	2,000	All night,	Every night,	40 cents per night.
Cambridge,	•	44	1,200	All night,	Every night,	\$115 per year.
Charlestown,	•	3 <u>9</u>	2,000	All night,	Every night,	so per year.
Chelsea,	•	177 205	1,200	All night,	25 nights,	30 cents per night.
Chicopee,	•	192	1,200	Dark to 1 A.M.	Moon schedule.	/4 cents per night. 875 ner vest
Citizens' (Wakefield), .	-	82	1,200	6 hours,	Every night,	27.3 cents per night.

PRICE PAID.	{ 35 cents per night. 9 cents per night. \$20 per year, renewals free.	47 cents per night.	Ten year contract, 19 arcs and 314 incandescents for \$5,000 per year. Additional lights, arc \$70 incandescent \$16 each, per year. Arcs burned all night	6055 extra. \$65 per year. 47.7 cents per night.	44 cents per night.	25 cents per night. 5.6 cents per night.	\$85.70 per year. \$75 per year.	\$125 per year. \$25 per year.	25 cents per night. 6 cents per night.	\$74.03 per year.	46 cents per night. 334 cents per night. 25 cents per night.	\$25 per year.
Number of Nights per Month.	25 nights,	Every night during the season of 90 days,	Every dark hour,	25 nights,	Every night,	Average 26 nights,	Every night,	Every night,	25 nights, 25 nights,	Moon schedule,	27 nights, Every night, Every night,	Moon schedule,
Number of Hours per Night.	Dark to daylight, Dark to 1 A.M.,	5 hours,	All night,	5 hours,	All night,	Average 61 hours,	Sunset to 12.30 A.M., Dark to midnight, Dark to midnight	All night, Dark to midnight,	6 hours,	Dark to midnight, Dark to midnight.	All night, All night, Dark to midnight,	Dark to midnight,
Nominai Candle-power.	1,200 25 30	1,600	1,200	1,800 2,000	2,000	1,200 255 255	1,200 2,200 3,500	1,200 25,00	1,500	1,200	1,200 1,200 1,200	23
Number of Public Lamps.	158 286	23	{ 23 411	33 518	351 186	{ 164 164			នន	~~ 4°	194 14	357
COMPANY.	Clinton,	Cottage City,	Dedham,	Easthampton,	Fall River,	Framingham,	Gardner,	Gloucester,	Great Barrington,	Greenfield,	Raverhill, Holyoke, Hudson,	· · · · · · · · · · · · · · · · · ·

Seven-year contract, 105 arcs for \$7,000 per year. Additional lights: \$70, arcs; \$16, incandes-	27 2-5 cents per night. \$1.50 per month. \$3.04 per month.		5 cents per night.	\$75 per year. \$16 per year.	40 cents per night up to 200, and	30 cents per night.	\$20 per year. \$100 per year.	\$19,825 per annum.	\$90 per year.	\$90 per year.	27.3 cents per night. 5.48 cents per night.	None supplied.	(\$80 per year.	\$20 per year.	\$85 per year.	25 cents per night. 5.6 cents per night.
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•			• •	• •	•	• •	• •		• •	• •	• • •	•	•	ب ة	•	
Moon schedule,	Every night, Every night, Every night,	27 nights.	20 nights, Moon schedule,	Moon schedule, Moon schedule,	Every night, .	20 nights, . Every night, .	20 nights, Every night,	Every night, . Moon schedule,	Moon schedule, Moon schedule,	Moon schedule,	Every night,	Every night,	Moon schedule,	Every dark night,	20 nights,	Average 27 nights,
•			• •		•	• •		•	• •	• •		•	•	•	•	
Dark to 12.30 A.M., .	Dark to midnight, Dark to midnight, All night,	Average 5.81 hours.	Until midnight, Dark to midnight, .	Dark to 12.30 A.M., Dark to 12.30 A.M., .	All night,	Until 2 A.K., All night,	All night, Dark to midnight,	Dark to midnight, .	Average 6 hours, Dark to midnight,	Dark to midnight,	Dark to 1 A.M.,	Dark to midnight, .	Dark to midnight, .	Every dark bour, .	Dark to midnight,	Average 5 1-6 hours, Average 5 1-6 hours,
2,000 }	88 88 88 88	1,200	91 82	1,200 25 25	2,000	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	្និន	1,200	1,200
111	85 512 159	<u> </u>	¥81	92 92 93 93	295	1 56 216	1,240 50 32.	31 92 92	888	233 233	109	- 14	27	396	3	41 127
						<u> </u>	<u> </u>	<u></u>	<u> </u>		<u> </u>	•		<u>-</u> .	•	
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	e [*]	ndover,														
	Lawrence,	North And			•		Medford, .	Malden,	- Melrose,	Everett,			•			•
Hyde Park,	Lawrence,		Lee, Leicester, .	Leominster,	Lowell, .	Lynn,	Ä	Malden, M.		maiden, {	Marlborough,	Middleborough, Milford, .	Millbury, .	Milton, .	Nantucket, .	Natick, .

143 2,000 All night, 20 nights, 150 16 All night, 25 nights, 25 night, 25 nights, 25	COMPANY.		4	Number of ublic Lamps.	Number of Nominal Public Lamps. Candle-power.	Number of Hours per Night.	Number of Nights per Month.	PRICK PAID.
132 1,200 Average 6 hours, Beery dark night, 1,200 All night, Moon schedule, 785 1,200 Dark to 12.30 A.M., Hoon schedule, 1,200 Dark to midnight, 25 night, 1,200 Dark to 12.30 A.M., Moon schedule, 229 1,200 Dark to 12.30 A.M., Moon schedule, 1,200 Dark to 12.30 A.M., Moon schedule, 1,200 Dark to 12.30 A.M., Moon schedule, 1,200 Dark to midnight, Moon schedule, 1,200 Dark to midnight, Moon schedule, 1,200 All night, 25 nights, 25 night	New Bedford,		•	143 65 20	2,000 16 16	All night,	Moon schedule, 20 nights,	40 cents per night. \$1,000 per year for all the lights. 7 cents per night; two others main-
108 1,200	Newburyport,		-	132	1,200	Average 6 hours,	Every dark night,	\$6 25 per month.
123 1,200 All night, 25 nights, 123 1,200 Dark to midnight, 25 nights, 1,200 Dark to 12.30 A.M., Moon schedule, 1,200 Dark to 12.30 A.M., Moon schedule, 31 1,200 Dark to 12.30 A.M., Moon schedule, 112 2.25 Dark to midnight, Moon schedule, 17 1,200 Dark to midnight, 25 nights, 241 2.5 Dark to midnight, 25 nights, 25 nig	Newton,			785	1,200	Dark to 12.30 A.M	Moon schedule,	\$13.50 per year.
123 1,200 Dark to midnight, 25 nights, 56 1,200 Dark to 1230 A.w., Moon schedule, 229 2, Dark to 12,30 A.w., Moon schedule, 31 1,200 Average 6 hours, Moon schedule, 30 1,200 Average 6 hours, Moon schedule, 30 1,200 Areage 6 hours, Moon schedule, 30 1,200 All night, 25 nights, 241 25 All night, 25 nights, 25 nights, 25 All night, 25 nights, 25 nights, 25 All night, 25 nights, 25 nights, 25 All night, 25 nights, 26 nights, 26 nights, 26 nights, 27 1,200 Dark to midnight, 26 nights, 27 1,200 Dark to midnight, 26 nights, 26 nights, 26 nights, 27 1,200 All night, 26 nights, 27 1,200 All night, Every night, 28 nights, 29 1,200 All night, Every night, 28 nights, 29 nights, 29 nights, 20 nights, 25 All night, 27 20 nights, 27 25 Dark to 1 A.w., 20 nights, 27 25 Dark to 1 A.w., 20 nights, 27 25 Dark to 1 A.w., 20 nights, 27 25 Dark to midnight, 27 20 nights, 27 20 nights, 27 20 Dark to midnight, 27 20 nights, 27 20 nights, 27 20 Dark to midnight, 27 20 nights, 27 20 nights, 27 20 Dark to midnight, 27 20 nights, 27 20 nights	North Adams,			26	1,200	All night,	Every night,	30 cents per night.
56 1,200 Dark to 12.30 A.M., Moon schedule, 229 1,200 Average shours, Moon schedule, 30 1,200 Dark to 12.30 A.M., Moon schedule, 30 1,200 Dark to midnight, Moon schedule, 30 1,200 All night, Dark to midnight, Moon schedule, 30 1,200 All night, 25 nights, 227 B. To 12.30 A.M., 25 nights, 227 B. Dark to midnight, 25 nights, 227 B. Dark to midnight, 25 nights, 227 B. Dark to midnight, 25 nights, 25 night, 25 nights, 25 night, 25 nights, 25	Northampton,			123	1,200	Dark to midnight,	25 nights, Moon schodule	188 cents per night.
229 1.20 Dark to 12.30 A.M., Moon schedule, 30 1.200 Dark to midnight, Moon schedule, 112 1.200 Dark to midnight, Moon schedule, 17 1.200 Dark to midnight, Moon schedule, 25 Dark to midnight, 25 nights, 241 2.20 To 12.30 A.M., 25 nights, 25 To 12.30 A.M., 25 nights, 27 Moon schedule, 28 nights, 27 Moon schedule, 28 nights, 28 nights, 27 Moon schedule, 28 nights, 28 nights, 28 nights, 28 nights, 29 nights, 200 All night, Every night, 280 1.200 Dark to 1 A.M., 20 nights, 25 Dark to 1 A.M., 20 nights, 27 Moon park to midnight, 27 nights, 27	North Shore (Revere).			26	1,200	Dark to 12.30 A.M.,	Moon schedule,	\$80 per year.
1,200 Dark to midnight,* Moon schedule, 112 2.5 Dark to midnight,* Moon schedule, 17 1.200 To 12.30 A M., 25 nights, 2.5 night, 2.5 night, 2.5 night, 2.5 night, 2.5 night, 2.5 night, 2.5 nights, 2.5 nig	Orange		_	31	1.200	Average 6 hours	Moon schedule,	\$17 per year.
112 120 Dark to midnight,** Moon schedule, 17 1,200 To 12.30 A M., 25 nights, 241 25 To 12.30 A M., 25 nights, 25 night, 25 nights, 25 nights	Dalmer		-	30	1,200	Dark to midnight,*	Moon schedule,	\$75 per year.
17 1.200 All night, 25 nights, 25 nights, 26 1.200 To 12.30 A M., 25 nights, 26 26 26 26 26 26 26 2	raillel,			112	25	Dark to midnight,*	Moon schedule,	\$17 per year.
19 1.20 All night, 25 nights, 25 nights, 25 nights, 27 12.30 A.M., 25 nights, 27 3.2 All night, 27 3.2 nights, 27 3.2 nights, 28 night, 29 night, 20 night, 20 nights, 25 Dark to 1 A.M., 20 nights, 25 Dark to 1 A.M., 20 nights, 213 25 Dark to 1 A.M., 20 nights, 213 25 Dark to 1 A.M., 20 nights, 25 nights, 25 Dark to midnight, 25 nights, 25 nights, 25 Dark to midnight, 25 nights, 25				17	1,200	All night,	25 nights,	334 cents per night
42 25 All night, Every night, 287 32 Dark to midnight, 28 Dark to midnight, Dark to law, Dark to midnight, Dark	Pittsfield,		•	241	25	To 12.30 A.M	25 nights.	44 cents per night.
19			_	42	25	All night,	Every night,	7.4 cents per night.
227 25 Dark to midnight, 28 nights, 28 nights, 26 db hours, 28 nights, 28 nights, 28 nights, 28 nights, 28 nights, 28 nights, 28 night, 280 2,00 All night, Every night, 280 1,200 All night, Every night, 281 1,200 Dark to I A.M., 20 nights, 21 1,200 Dark to I A.M., 20 nights, 21 1,200 Dark to I A.M., 20 nights, 21 1,200 Dark to I A.M., 20 nights, 28 nights, 28 nights, 28 nights, 25 Dark to I A.M., 20 nights, 28 nights, 28 nights, 28 nights, 29 nights, 28 nigh	Plymouth			19	1,200	Dark to midnight,	26 nights,	\$80 per year.
123 25 63 hours 25 nights 25 nights 25 nights 25 nights 260 2,000 All night Every night 280 1,200 All night Every night 222 25 All night Every night 280 1,200 Dark to 1 A.M. 20 nights 25 n	· · · · · · · · · · · · · · · · · · ·			177	1 900	Dark to midnight,	26 nights,	\$19 per year.
180 2,000 All night, Every night, Every night, 228 1,200 All night, Every night,	Quincy,		•	123	25	64 hours.	28 nights.	\$20 per year.
ille, 280 1,200 All night, Every night, 220 1,200 All night, Every night, 222 25 All night, Every night, 222 1,200 Dark to 1 A.M., 20 nights, 213 25 Dark to 1 A.M., 20 nights, 124 1,200 Dark to 1 A.M., 20 nights, 25 Dark to 1 A.M., 20 nights, 25 Dark to midnight, 23 nights, 26 Dark to midnight, 23 nights, 25 Dark to midnight, 25 nights, 25 Dark to midnight, 25 nights, 25 Dark to midnight, 25 nights, 25 nigh	Salam		_	180	2,000	All night,	Every night,	40 cents per night.
110, 280	Salem,		•	009	25	All night,	Every night,	5.9 cents per night.
on,	(Somerville,		•	280	1,200	All night,	Every night,	\$120 per year.
on, 213 25 Dark to I A.M., 20 nights, 124 1,200 Dark to I A.M., 20 nights, 25 Dark to I A.M., 20 nights, 128 1,200 Dark to I A.M., 20 nights, 58 1,200 Dark to midnight, 23 nights, 25 Dark to midnight, 23 nights, 25 Dark to midnight, 23 nights, 25 Dark to midnight, 25 nights, 25 nights				481	1 900	Dark to 1 A W	90 nights 1	92. per year.
1t, 124 1,200 Dark to 1 A M., 20 nights, 128 1,200 Dark to 1 A M., 20 nights, 25 nights, 23 nights, 25 Dark to midnight, 23 nights, 25 Dark to midnight, 23 nights, 25 nights, 2	Somerville, Arlington, .		•	213	25	Dark to 1 A.M.,	20 nights,	9
128 22 Dark to I A.W., 22 nights, 80 25 Dark to midnight, 23 nights, 63 1,200 Dark to midnight, 23 nights, 63 1,200 1,20	Belmont			123	1,200	Dark to I A M.,	20 nights,	All lights for \$3,093 per year.
So 25 Dark to midnight, 23 nights,	· (momma)			128	67.0	Dark to I A.M.,	20 nights,	90
1 con the control of	Southbridge,			8 9	1,200	Dark to midnight,	23 nights	SU cents per night.
160 40 Sunset to midnight, . 24 nights	South Hadley Falls.	,	_	160	40	Sunset to midnight.	27 nights.	818 per year.

180 E:	\$10 per year; 1 light free.	22.83 conts per night.	\$70 per year. \$20 per year.	23 cents per night.	\$72 per year.	\$82.50 per year.	\$80 per year.	\$25 per year.	22s cents per night. 5.3-5 cents per night.	\$70 per year.	\$22 per year.	\$80 per year.	\$12.50 per year.	\$75 per year.	\$15 per year.	All lights, \$279.35 per month.		All lights, \$300 per month.	All lights \$695 nor month	An ugue, eco per monen.	40 cents per night.	\$20 per year.
• • •	• •	• •	• •	•	•	•	•	•	•	• •	•	•	•	•	•	•	•		•	•	•	•
23 nights, Average 25 nights, . 26 nights, .	Moon schedule,	Every night,	Moon schedule,	Every night,	Moon schedule,	Every night,	Every dark night, .	Every dark night,	Every night,	Average 25 nights.	Average 25 nights	Average 20 nights, .	Average 20 nights, .	25 nights,	25 nights,	20 nights,	20 nights	20 nights.	20 nights,	20 nights,	Every night,	Every night,
• • •	• •	• •		•	•	٠	•	•	•		•	•	•	•	•	•	•		٠	•	•	٠
Dark to midnight, . Average 6 hours, . Dark to 1 A.M.,	Dark to midnight, .	All night,	Average 5 hours,	Dark to 1 A.M.,	Until midnight,	Until midnight, .	Until midnight,	Until midnight,	of nours,	Until 12.30 A M.	Until 12 30 A.M.	Until 12 45 A M.,	Until 12.45 A M.,	Dark to midnight, .	Dark to midnight, .	Dark to 12.30 A M.	Dark to 12 30 A.M.;	Dark to 12.30 A.M	Dark to 12.30 A.M.,	Dark to 12.30 A.M	All night,	All night,
1,200 800,1200	9 2 3 3 3	1,200	7,000 7,000	1,200	1,200	1.200	1,200	200	2,000	1.200	35	1,200	32	1,200	22	2,000	358	25	1,200	ន	2,000	8
67 84	33.	739		86	7	20	<u>ج</u>	75	3∝	33	465	27	8	22	- 9 ~	225	280	138	19	291	362	- - -
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• • • •	nklin), .	ingfield),.	Uxhridge and Northbridge,											5	• •	Stoneham,	•	Winchester.	•	Wohner	woomin,	
Spencer, Stoughton, Taunton,	Union (Franklin),	United (Springfield),	Uxbridge a	Waltham,	Ware,	Webster,	Westborough.		Westfield,		weymouth	Whitman	w militarii,	Winchendon	A III CHORAG	_		Woburn.	•		_	Worcester, .

1 31 ares and 8 incandescents every night for three months.

* Saturday nights to 12 30.

The following table shows the price charged by the several electric light companies for commercial lights on June 30, 1893:—

COMPANY.	Price for Commercial Lights.
Abington & Rockland,	One cent per 16 candle lamp hour; 10 per cent. discount if paid before the fifteenth of the month, customers pay for wiring and renewals. For 16 c. p. incandescent lights for business places open
Adams,	6 nights per week until 11 P.M., \$12.00; open 4 nights per week, \$9.00; renewals free; wiring in stores and offices free, in dwellings at cost. Arc lights, 3 nights per week, each lamp, \$57.00; 4 nights, \$63.00; 6 nights, \$69.00; 6 nights, \$75.00; 7 nights, \$81.00 per year. Incandescent lights, 16 c. p. lamps, 3
Amesbury,	nights per week, \$8.00 per year, and \$1.00 per year additional for each additional night per week; 20 c. p. lamps, 3 nights per week, \$9.00 per year, and \$1.00 per year additional for each additional night per week; 32 c. p. lamps, 3 nights per week, \$16.00 per year, and \$2.00 per year additional for each additional night per week. Wiring at owner's expense. All lamps at consumers' expense.
Amherst, }	Incandescent 16 c p. lights one cent per hour by meter; dwelling-house wiring at cost; commercial wiring free; renewals at cost. Incandescent lights 24 cents per thousand watts; a very
Andover,	few lights by contract. Wiring, stores, free. All other places from \$2.50 to \$5.00 per outlet; renewals on contract lights free; customers pay for metered lights renewals.
Athol,	Arc lights, \$75 00 per year. Incandescent 32 c. p. lights, \$15.00 per year. Run only where street lights are used. Arc lights, 50 cents per night. Incandescent lights, 16 c. p.;
Beverly,	7 nights per week, \$1.16\(\) per month; 6 nights per week, \$1.00 each per month; five nights per week, each 92 cents per month; 4 nights per week, 87\(\) cents each per month; 3 nights per week, 82 cents. Meter rates, 25 cents per 1,000 watts. Customers pay for wiring and renewals.
Blue Hill (Canton), .	Incandescent lights, one cent per ampere hour by meter; \$10.00 per year per light by contract. Wiring at owner's expense; lamp renewals, 70 cents each. Are lights under contracts, 1 lamp for 12 mos., 75 cents;
	for 6 mos, 80 cents; for 3 mos., 90 cents; 2 lamps for 12 mos., each 70 cents; for 6 mos., each 75 cents; for 3 mos., each 85 cents; 3 or 4 lamps for 12 mos., each 65 cents; for 6 mos., each 70 cents; for 3 mos., each 80 cents; 5 to 7 lamps for 12 mos., each 60 cents; for 6 mos., each 65 cents; for 3 mos., each 75 cents per day; 8 or 9 lamps for 12 mos., each 55 cents; for 6 mos., each 60 cents; for 3 mos., each 70 cents; 10 lamps for 12
Boston, {	60 cents; for 3 mos., each 70 cents; 10 lamps for 12 mos., each 50 cents; for 6 mos., each 55 cents; for 3 mos., each 65 cents per day. Incandescent lights under contracts, 125 c. p. for 12 mos., each lamp 50 cents per day; 65 c. p. for 12 mos., 30 cents per day; 32 c. p. for 12 mos., 20 cents per day; 16 c. p. 1 cent per hour by meter. Inside incandescent wiring charged to customer at cost; lamps furnished and renewed free, except those
Bridgewater,	broken by customer. Incandescent lights, 1 cent per ampere hour or \$10.00 per year for 16 c. p. lamps; wiring \$2.00 per lamp, open wiring; \$2.75 per lamp for concealed work. Lamp renewals free to contract customers; to meter customers 65 cents per lamp.

COMPANY.	Price for Commercial Lights.
Brookline,	Arc lights, \$65.00 to \$100.00 per year according to hours burnt. Incandescent lights, \$1.00 to \$1.50 per mo., 16 c. p. lamps, according to hours burnt, and 1 cent per hour by meter. Lamps free to contract customers; meter customers pay.
Cambridge,	Arclights, \$100.00 per lamp per year. Incandescent lights, 20 c. p., yearly contract, 1 lamp \$10.00; 32 c. p., \$24.00; 65 c. p \$40.00. One cent per lamp hour by meter. Consumers pay for lamps and renewals. Arc lights, 50 cents per night. Incandescent lights, 50
Charlestown,	cents per night per group of 8, 16 c. p. lamps running an average of about 6 hours per night. Lamp renewals free.
Chelsea,	Arc lights, 40 cents per lamp per night until 12 P.M., 25 cents until 6.30 P.M. Incandescent lights, 16 c. p., \$1.25 per mo. for stores. By meter 1½ cents per hour. Renewals 60 cents each. Incandescent lights, 1 cent per hour, 16 c. p. lamps by
Citizens' (Wakefield),	meter. \$1.00 per month by contract for 16 c. p. lamps; \$1.75 for 32 c. p. lamps Wiring, \$2.50 per lamp for cleat work; do no concealed work. Renewals, 60 cents for 16 c. p. lamps, 75 cents for 32 c. p. Arc lights, 6 or 7 nights per week, \$108 00 per year; 5 nights, \$96.00; 4 or less nights, \$94.00.
Clinton,	Arc lights, 1 light, \$8.33 per mo.; 2 lights, 7.50 each; 3 lights, \$7.00 each; 4 or more lights, \$6.50 each. Incandescent lights, \$1.00 per light per month, meter rates 1\frac{1}{2} cents per hour. Wiring at cost; renewals free.
Cohasset, }	Incandescent lights, contract rates for each customer; customers pay for renewals.
Cottage City, }	Arc lights single lights \$50.00 per sesson of 90 days. 2
Dedham, {	lights, \$45.00 each; 4 or more, \$40.00 each. Arc lights, \$70.00 per year. Incandescent lights on contracts based on \$10.00 per lamp per year until 10 P.M.;
Edison (Boston), . }	by meter, 20 cents per 1,000 watt hours. Incandescent lights, 1 cent per hour, 16 c. p. lamp by meter. Lamp renewals free; inside wiring charged to customer.
Edison (Brockton) {	Arc lights, 4 nights per week, each lamp \$9.00 per month; 7 nights, \$10.00. Incandescent lights, 13 cents per 16 c. p. lamp hour by meter. Lamp renewals free.
Edison (Fall River), . {	Incandescent lights, 1 cent per 16 c. p. lamp hour by meter. Inside wiring at net cost; renewals free. Are lights, 1 to 4 lights, each, \$8.00 per mo, 5 to 8, each.
Fall River,	\$7.00, 9, \$60.00, 10, \$65.00, 11, \$70.00, 12 to 15, each, \$6.25, 16 or more, each, \$6 00 per mo. Incandescent lights, 20 cents per 1,000 watt hours by meter. Renewals free.
Fitchburg,	Arc lights, 3 nights per week, 1 to 4 lights, \$10.00 each light per mo., 5 to 9 lights, \$9.00 per mo., 10 or more, \$8.00; 4 nights per week, 1 light, \$10.50; 2 to 4, \$10.00 each; 5 to 9, \$9.00; 10 or more, \$8.00; 5 nights, 1 light, \$11.00; 2 to 4, \$10.00; 5 to 9, \$9.00; 10 or more, \$8.00; 6 nights, 1 light, \$12.00; 2 to 4, \$11.00; 5 to 9, \$10.00; 10 or more, \$9.00; 7 nights, 1 light, \$13.00; 2 to 4, \$12.00; 5 to 9, \$11.00; 10 or more, \$10.00. Incandescent lights, by meter, 25 cents per 1,000 watts. Wiring and all lamps paid for.
Framingham,	Arc lights, for first light, \$96.00 per year; second light, \$84.00; each additional light, \$72.00 per year. Incandescent lights, by meter, 1 cent per lamp hour; by contract, \$1.25 each per month if 3 lights or less; if more than 3, \$1.00 each; 12 lights for \$10.00 per month. Larger number by contract. Wiring in stores, \$1.50 per lamp, houses at cost. Renewals free.
Franklin (Turner's Falls),	Incandescent lights, 4 nights in the week to 9 p.m., \$7.00 per year; 6 nights in the week to 11 p.m., \$10.00; 7 nights, \$11.00. Wiring and renewals free.

COMPANY.		Price for Commercial Lights.
Gardner,		Arc lights, for yearly contract, 6 nights per week, \$77.78; 5 nights, \$66.67; 4 nights, \$55.55. Incandescent lights, 25 cents per 1,000 watt hours; by contract, \$0.0122 per lamp hour. Shops, mills and factories, 50 cents per 1,000 watt hours, or by contract, \$0.0225 per lamp hour. Discount of 10 per cent. on all bills if paid on or before the tenth of the month. Lamp renewals free to meter customers, at cost to others. Wiring at customer's expense. Arc lights running until midnight, 1 lamp, \$9.00 per mo.;
Gloucester,	•	2 lamps, \$8.50 each; more than 2, \$8.00 per month each. Incandescent lights, 5 nights per week to 7 p.m., and 1 night to midnight, 16 c. p., 75 cents per lamp per mo., 65 c. p., \$3.00 per mo., 5 nights to 9 p.m., and 1 night to midnight, 16 c. p., \$1.00, 65 c. p., \$3.50; 7 nights to midnight, 16 c. p., \$1.25, 65 c. p., \$4.00 per lamp per mo. Rates by meter, 20 cents per 1,000 watt hours Wiring in stores for contract lights free; others at cost; renewals free.
Great Barrington,	. }	Arc lights, 25 cents per night Incandescent lights, 16 c. p., \$10.00 per lamp per year by contract; by meter, 1 cent per ampere hour. Renewals free. Wiring at customer's expense.
Greenfield,	• {	Arc lights, averaging 15 hours per week, \$65.00 per lamp per year. Incandescent lights, metered lights at 1 cent per 16 c p. lamp hour; contract rates, \$6.00 to \$20.00 per lamp per year, based on 1 cent per hour and estimated hours of consumption. Lamp renewals free.
Haverhill,	. {	Wiring at cost. Arc lights, 50 cents per night. Incandescent lights, \$1.25 per mo. Wiring and renewals free. Arc lights, 7 nights per week, until 10.30 p.m., \$100.00 each per year; 4 nights until 10.30 p.m., other nights to
Holyoke,	. {	to 6.30, \$70.00. Incandescent lights by meter or contract, 1\frac{1}{4} cents per hour for 16 c. p. lamp. Arc wiring free: incandescent renewals at cost.
Hudson,	. {	Arc lights, \$6.25 per month to 10 P.M., \$8.33 per month to 12 P.M. Incandescent lights, by contract, 50 cents to \$1.00 per mo.: by meter, 1 cent per hour. Customer pays for wiring and renewals
Hyde Park, .	. {	Arc lights, \$70.00 per year. Incandescent lights, \$10.00 each per year until 10 p.m.; 20 cents per 1,000 watt hours by meter. Arc lights, \$16.50 per mo. Incandescent lights, 16 c. p.,
Hull,	• } !	from 50 cents to \$1.00 per mo., according to location; by meter, from 14 to 2 cents per hour. Special winter rate, dark to midnight only, 40 cents per light per mo. Wiring and renewals at cost.
Lawrence,	• {	wining anti-flowers at cost. Arc lights, 2 nights per week, May to September, \$5.50, balance of the year, \$6.00 per mo.; 3 nights per week, \$6.00; 4 nights, \$7.50; 6 nights, \$8.00; 7 nights, \$9.00. Incandescent lights, 1 cent per 16 c. p. lamp hour; 10 per cent. off when bill amounts to \$5.00 per mo. and 5 per cent. off when bills are less than \$5.00, with a minimum charge of \$1.00 per mo. to new customers. Arc wiring free. Incandescent at customer's expense. Renewals free.
Lee,	. }	Incandescent lights, \$9.00 per year by contract. Meter rates, 20 cents per 1,000 watts. Wiring at cost; renew- als free.
Leicester,	$\cdot \{$	Incandescent lights, until 10 P.M \$10.00 per lamp per year. Meter rates, 20 cents per 1,000 watt hours. Wiring at cost. Renewals paid by customer. Arc lights, \$75.00 per year. Incandescent lights until 10
Leominster, .	. {	o'clock, \$10.00 per year; until 12 o'clock, \$12.00; all night, \$18.00; by meter, 20 cents per 1,000 watt hours. Renewals at customer's expense. Wiring at cost.

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Wiring at cost; renewals free.

COMPANY.	Price for Commercial Lights.
New Bedford,	Arc lights, about 5 cents per hour, and rent of lamp at \$10.00 per year. Incandescent lights, 1 cent per 16 c.p. lamp hour. Discounts, bills \$8.00 per month and under, 5 per cent.; \$8.00 to \$16.00, 10 per cent.; \$16.00 to \$20.00, 15 per cent.; over \$20.00, 25 per cent. for prompt payment. Wiring by contract. Lamps and renewals free.
Newburyport,	Arc lights, 4 to 7 nights per week, one light, \$10 00 per mo; 2 lights, \$9 00 each; 3 or more, \$8.00 each; 1 to 3 nights per week, 1 light, \$7.00 per mo.; 2 lights, \$6.25 each; 3 or more, \$5.67 each. Series incandescent lights, 65 c. p., 4 to 7 nights per week, 1 light, \$5.00 per mo.; 2 lights, \$4.75 each; 4 lights, \$4.50 each; 4 lights, \$4.25 each; 5 or more, \$4.00 each. 1 to 3 nights per week, 1 light, \$3.50 per mo.; 2 lights, \$3.7½ each; 3 lights, \$3.25 each; 4 lights, \$3.12½ each; 5 lights, \$3.00 each; 6 or more, \$2 83½ each. Direct current incandescent, 20 c. p. lamp, 4 to 7 nights per week, \$1.25 each per mo.; 1 to 3 nights per week, \$1.00; 32 c. p. lamp, 4 to 7 nights, \$2.00 each per mo.; 1 to 3 nights per week, \$1.60. 8 per cent. discount from these prices for incandescent lights, and a further discount of 5 per cent. on
Newton, North Adams,	all bills paid before the 10th of the month. Renewals at consumers' expense. Incandescent lights, by contract, \$1.00 per mo.; by meter, 25 cents per 1,000 watt hours. Discount of 20 per cent. for prompt payment. Renewals at customers' expense; 70 cents for 16 c. p., \$1.00 for 32 c. p. lamp. Arc lights, single lamp, 40 cents per night; 2 lamps, 30 cents each; 3 or more at 25 cents each. Incandescent lights, \$12.00 per year for 6 nights per week; \$10.00 per year for 4 nights per week; \$9.00 per year for 3 nights
Northampton,	per week. Meter rates, 20 cents per 1,000 watt hours. Renewals free. Are lights, \$75.00 per vear every night till 10 p.m.; \$100.00 till midnight; \$60.00 for one night a week till 10 p.m. Incandescent lamps, 16 c.p. used 2 nights per week until 10 p.m. and 4 nights until 6 p.m., \$8.00 each per year; 6 nights until 9 p.m., \$10.00; until 10 p.m., \$12.00; until 11 p.m., \$13.00; until 11 p.m., \$15.00; until midnight, \$17.00; all night, \$20.00. 10 c. p. used 2 nights per week until 10 p.m. and 4 nights until 6 p.m., \$7.00 each per year; 6 nights until 9 p.m., \$8.00; until 11.00 p.m., \$9.00; until 11 p.m., \$10.00; until midnight, \$12.00; a nights until 10 p.m., \$10.00; until 11 p.m., \$11.00; until 11 p.m., \$10.00; until 11 p.m., \$1
North Attleborough,	Arc lights, \$8.00 per lamp per mo. Shop lights, 8 cents per inch of carbon burned. Incandescent lights by meter 1½ cents per ampere hour. Renewals and wiring at cost.
North Shore (Revere),	Arc lights, \$80.00 per year. Summer rates, 55 cents per night per light. Incandescent lights: by contract, \$10.00 per year until 10 P.M.; by meter, 20 cents to yearly and 30 cents to summer customers per 1,000 watt hours. Renewals, 70 cents each, with rebate of 5 cents for old lamps. Wiring paid by customers.

	1	
COMPANY.		Price for Commercial Lights.
Orange,	. {	Incandescent lights, 17 to 20 cents per thousand watt hours by meter and 70 cents to \$1.00 per lamp per month by contract, according to number of hours used per week and number of lamps. Wiring at cost. A charge for renewals.
Palmer,		Incandescent lights until 9 P.M., \$9.00 per year; \$10.00 per year till 10 P.M.; until midnight, \$12.00 per year. Store wiring free; house wiring at cost. Renewals, 70 cents each. Arc lights, until 6 P.M. 3 nights per week, and until 9 P.M.
Pittsfield,	•	3 nights, 1 lamp, \$84.00 per year, 2 or more lamps, \$72.00 each; same service as above from April 1st to September 1st, 1 lamp, \$25.00, 2 lamps, \$24.00 each; from September 1st to April 1st, 1 lamp, \$65.00, 2 lamps, \$60.00 each. Until 9 P.M. 6 nights a week, 1 lamp, \$120.00 per year; 2 lamps, \$108.00 each; same service from April 1st to September 1st, 1 lamp, \$40.00; 2 or more lamps, \$36.00 each; September 1st to April 1st, 1 lamp, \$44.00; 2 lamps, \$76.00 each. Incandescent lights, by meter, 260 ampere hours or less, 1 2-10 cents per hour; 260 to 500, 1 l-10 cents; 500 to 1,500, 1 cent; 1,500 to 2,500, 9-10 cents; 2,500 to 3,500 8-10 cents; 3,500 or more, 7-10 cents. Wiring and renewals charged to customers.
Plymouth,	. }	Arc lights, 30 cents per lamp carbon. Incandescent lights, 4 nights per week, 80 cents per lamp per month; 6 nights per week, 90 cents per month; these rates for 16 c. p. lamps. Meter rates, 20 cents per 1,000 watt hours for residences and stores; 30 cents per 1,000 watt hours in other cases. Wiring and renewals, 60 cents each. Incandescent lights, \$1.00 per mo., 16 c. p. lamp; 75 cents
Quincy,	. {	for 10 c. p.; meter rates, 12 cents per 16 c. p. lamp hour. Renewals for stores having contract rates furnished by company; all others by consumers. Arc lights, \$7.50 per month, moon schedule.
Salem,		Arc lights, every evening except Sunday, \$12.00 per month; incandescent lights, 16 c. p., one cent per hour by meter. Contract lights, 16 c. p. lamps, \$1.00 per lamp per month; without renewals, \$1.25 per month, renewals free. Renewals, 60 cents each. Wiring by special contract.
Somerville, .	٠ ١	Arc lights, \$125.00 to \$80.00 per year. Incandescent lights, meter rates, 20 cents per 1,000 watt hours. Consumers pay for renewals. Arc lights, single lamp, \$75.00 per year 7 nights per week.
Squthbridge, .	$\cdot \left\{ \right $	\$60 00 per year 4 nights per week; if three to five lights taken, \$50.00 each. Incandescent lights, \$10.00 each per year for 5 lamps or less; for more than 5 lights, 10 per cent. less. Renewals free.
South Hadley Falls,	•	Incandescent lights, 6 nights per week till 6.30 P.M., \$6.00 per year; till 6.30 P.M. ordinarily and till 10 P.M. 2 nights per week, \$7.20; till 6.30 P.M. ordinarily and till 10 P.M. 50 nights per week, \$7.80; till 6.30 P.M. ordinarily and till 10 P.M. 60 nr nights per week, \$8.40; till 9 P.M. 6 nights per week, \$8.40; till 10 P.M. 6 nights per week, \$10.00; till 11 P.M. 6 nights, \$11.00. Prices are for 16 c. p. lamps. Discount of 5 per cent. on bills paid within five days. Meter rates, 20 cents per 1,000 watt hours. Discount of 5 per cent. if paid within 15 days from date of bill. Wiring and lamp renewals at cost.
Spencer Stoughton,	: `	Arc lights, 27.9 cents per night. Arc lights, \$60.00 per year.
Suburban (Boston),	.{	Arc lights for all day lights, 1,200 c. p., 50 cents per day; for lights dark to midnight, 2,000 c. p., single light, 45 cents per night; 2 to 9 lights, 40 cents each; 10 lights or more, 35 cents each. Incandescent lights, 20 cents per 1,000 watt hours. Renewals free.

COMPANY.	Price for Commercial Lights.
Taunton,	Arc lights, \$7.00 per month. Incandescent lights, \$1.00 per month.
Union (Franklin),	Arc lights, single lamp, 4 nights per week till 10 P.M., \$60.00 per year; till 12 P.M., \$75.00; every night till 10 P.M., \$75.00 per year; till 12 P.M., \$90.00. Incandescent, 16 c. p. lights, every night till 10 P.M., \$10.00 per lamp per year; till 12 P.M., \$12.00; till daylight, \$18.00; 20 c. p. till 10 P.M., \$12.00 per year; till 12 P.M., \$15.00; till daylight, \$21.00. Above 20 c. p., special rates. By meter, 20 cents per 1,000 watt hours. Wiring and renewals at consumer's expense.
United (Springfield), . <	Arc lights, 40 cents per lamp per night. Incandescent lights, 1½ cents per ampere hour. Monthly discounts on 500 ampere hours, 20 per cent.; on 1,000, 30 per cent.; on 2,000, 33½ per cent.; on 4,000, 40 per cent. Renewals free monthly bills average 50 cents per lamp installed.
Uxbridge and North- bridge,	Incandescent lights, 16 c. p. lamps, 1 cent per hour by meter; by contract, \$10.00 per year. Wiring, \$2.00 per light open. \$3.00 concealed: renewals free.
Waltham,	Arc lights, 6 or 7 nights per week till 12 P.M., 1 light, \$12.50 per mo.; 2 lights, \$11.87\(\frac{1}{2}\); 3 lights, \$11.25; 4 lights, \$10.62\(\frac{1}{2}\); 5 lights, \$9.50; 3 lights, \$9.00; 4 lights, \$8.50; 5 lights, \$8.00 each. Discount 20 per cent. from above prices if paid on or before the 15th of the month. Incandescent lights, 16 c. p., 6 or 7 nights per week, \$1.35 per light per mo.; 5 nights per week, \$1.30 each; 4 nights per week, \$1.25 each. Discount 35 cents per light if paid on or before the 15th of the month. All installations of 5 lights or more by meter only at \$1\(\frac{1}{2}\) cents per 16 c. p. lamp hour. Discount of 20 per cent. from this rate if paid before the 15th of the month. All night contract lights, \$2.00 per light per month, with 25 per cent. discount as above. Lamp renewals at expense of
Ware,	consumer. Arc lights, \$6.00 per mo. Incandescent lights, 6 nights per week until 10 p.m., \$1.00 per mo.; until 9 p.m., \$3 cents per mo.; 3 nights per week until 10 p.m., 67 cents per mo.; by meter, 20 cents per 1,000 watt hours. Wiring under cost; renewals at one-half cost. Arc lights, single light, \$80.00 per year; 2 lamps, \$72.00; 3 lamps, \$68.00; 5 or more, \$60.00 each per year. Incandescent lights, 1 light until 12 p.m., \$10.00 per year; 5 lights, 5 per cent. off; 10 lights or more, 10 per cent.
Webster,	stores, free: houses, at cost: renewals free.
Westborough,	Arc lights, \$80.00 per year. Incandescent lights, by meter, 20 cents per 1,000 watt hours. Wiring at cost; renewals 75 cents each. Arc lights, \$100.00 per year, payable monthly. A discount of 10 per cent is made for each week-day night on which the lamp is not burned after 6 P.M. Incandescent lights,
Westfield,	for 1 16 c. p. lamp every night until 11 P.M., \$1.25 per mo; every night except Sunday until 11 P.M., \$1.25 per mo; every night except Sunday until 11 P.M., \$1.00; 4 nights until 8 P.M., 2 nights until 11 P.M., 85 cents; 3 nights until 6 P.M., 2 nights until 9 P.M., 1 night until 11 P.M., 70 cents per mo.; 10 c. p. lamps, 25 per cent. less than above rates; 20 c. p. lamps, 20 per cent. more than above rates. Exposed wiring free; lamps and renewals at consumers' expense.
Weymouth, {	Incandescent lights, 16 c. p. lamps, 7 nights per week, \$10 00 per year; 6 nights, \$9.50; 5 nights, \$9.00; 4 nights, \$8.50. Wiring at cost; renewals, 65 cents each.

COMPA	NY.		Price for Commercial Lights.
Whitman, .	•	.{	Arc lights, 4 nights per week until 10 P.M., \$60.00 per year; until midnight, \$75.00; 7 nights per week until 10 P.M., \$75.00; until midnight, \$90.00. Incandescent lights, 16 c. p., until 10 P.M., 90 cents per lamp per mo; until midnight, \$1.00. Renewals at customers' expense. Arc lights, 4 nights per week until 10 P.M., \$60.00 per
Winchendon,	•		year; until midnight, \$75.00; 6 nights per week until 10 r.m., \$75.00; until midnight, \$90.00. By meter for residences, 20 cents per 1,000 watt hours; in other cases 30 cents per 1,000 watt hours. Meter rental, 25 light meter, \$2.00 per year; 50 light, \$2.50; 100 light, \$4.00. Wiring at cost. Lamp renewals, 65 cents each.
Woburn, .	٠	• {	Arc lights, 7 nights per week, \$9.00 per mo.; 6 nights, \$8 00; 5 nights, \$7 00; 4 nights or less, \$6.00. Incandescent lights, 6 or 7 nights per week, \$12.00 per year; 5 nights, \$11.00; 4 nights or less, \$10.00. Renewals at cost; wiring at from \$1.50 to \$3.25 per outlet. Arc lights until 9 P.M. 40 cents per night; until 11 P.M.,
Worcester, .	٠	. }	50 cents; all night, 60 cents. Day lights, 65 cents per day. Incandescent lights, until 9 P.M., \$1.00 per lamp per mo.; until 10.30 P.M., \$1.50 per mo.; until 12 P.M., \$1.75 per mo.; all night, \$2.00 per mo. Renewals free to stores; others at cost. Consumers pay for wiring.

Cases pending before the Board Jan. 3, 1894.

In all the following cases the parties have been notified that by by agreement, or at the request of any party, each case will be set down for a hearing by the Board.

CLASS A.

Including all cases pending more than one year, upon which no action has been taken or requested by any party thereto.

These cases will be considered as suspended, and will not be hereafter reported unless some party interested shall make a request for a hearing or some other final disposition of the case.

Appeal of the Braintree Electric Light Company from the decision of the selectmen of Braintree, granting permission to A. S. Morrison and others to run wires over certain streets in Braintree.

Appeals of the Randolph and Holbrook Electric Company, and of Edward H. Galligan and others, from the decision of the selectmen of Randolph, granting permission to the Randolph and Holbrook Light and Power Company to erect poles and wires in the streets of Randolph.

Appeal of the Bristol County Electric Company from the decision of the aldermen of Taunton, refusing to grant permission to said company to erect poles and wires in the streets of Taunton.

Appeals of the Boston Electric Light Company and the Edison Electric Illuminating Company from the decision of the aldermen of Boston, granting permission to certain parties to run wires over Summer Street.

Petition of the Natick Gas Light Company for authority to supply electric light.

Appeal of the Framingham Gas, Fuel and Power Company from the decision of the selectmen of Framingham, granting permission to the Framingham and Ashland Gas Light Company to lay pipes in the streets. Appeals of the Edison Electric Illuminating Company, and Boston Electric Light Company, from decision of aldermen of the city of Boston, granting to D. Webster King permission to run electric wires over certain streets in Boston.

Appeal of the Westborough Gas and Electric Company from the decision of the selectmen of Westborough, granting to Henry S. Jackson and others permission to lay gas mains and pipes in the streets of Westborough.

Appeals of the Boston Electric Light Company, and Edison Electric Illuminating Company, from the decision of the aldermen of Boston, granting to the Suburban Light and Power Company permission to maintain electric wires in the streets of Boston.

Petition of consumers of Citizens' Gas Light Company of Reading, South Reading and Stoneham for improvement in quality and reduction in price of gas supplied in Reading.

Petition of consumers of the Jamaica Plain Gas Light Company for improvement in quality and reduction in price of gas.

CLASS B.

Including recent cases in which no action has been requested by either party.

Petition of consumers of the Haverhill Gas Light Company, for reduction in price of gas.

Petition of mayor of Worcester for reduction in price of gas supplied by Worcester Gas Light Company.

Petition of mayor of Cambridge for reduction of price of gas supplied by Cambridge Gas Light Company.

Appeal of Chelsea Gas Light Company from the decision of the aldermen of Chelsea, granting permission to the Champlin-Babson Electric Company to lay underground electric light wires in certain streets in the city of Chelsea.

Appeal of Cottage City Gas and Electric Company from the decision of the selectmen of Cottage City in granting permission to H. S. Kemp and others to construct, maintain and operate an electric plant in said town of Cottage City.

CLASS C.

Including cases heard and decisions not rendered up to Jan. 3, 1894.

Petition of selectmen and consumers for reduction in price of gas supplied by the Arlington Gas Light Company.

Petition of mayor of Boston for reduction in price of gas supplied by the Charlestown Gas and Electric Company.

Petition of customers of Malden Electric Company for improvement in quality and reduction in price of electric light.

Petition of Edison Electric Illuminating Company of Boston for increase of capital stock.

JOHN T. WHEELWRIGHT, FORREST E. BARKER, MORRIS SCHAFF.

Jan. 3, 1894.

APPENDICES.

APPENDIX A.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS, TO JUNE 30, 1893.

[From the returns made as corrected by the Board.]

ABINGTON AND ROCKLAND. ELECTRIC LIGHT AND POWER COMPANY OF.

						A 861	T8.							
Real estate,	•												\$21,976	58
Steam plant,													27,448	39
Electric plant,									•				26,180	26
Lines, meters, la	mps	and	glot	юв,									27,741	38
Due for electric	light	and	pow	er,				•					1,624	03
Fuel on hand,	•	•	•	•				•					229	55
Carbons on hand	1,		•			•	•						45	02
Oil and waste on	har	ıd,	•			•	•				•		66	50
Other electric ma	ateri	als c	n ha	nd,			•					•	342	23
Horses, wagons,	etc.	,	•	•		•				•	•	•	714	62
Sundry accounts	due	the	com	pany	7, .		•						422	44
Office furniture,		•	•							•			290	89
Cash on hand,	•	•	•	•	•	•	•	•	•	•	•	•	2,141	43
Total assets,	as]	per t	ooks	of	the o	ompa	ıny,	•	•	•	•	•	\$109,223	32
					Lı	ABIL:	ITIES							
Capital stock,	,		•										\$41,200	00
Notes payable, .													55,500	00
Unpaid bills,		•	•	•	•	•	•	•	•	•	•	•	9,989	11
Total liabilit	ies,	as pe	er bo	oks	of th	e con	npan	у,					\$106,689	11
Profit and loss b	alan	ce (i	f sur	plus),	•	•	•	•	•	•	•	2,534	21
													\$109,223	32
			M	ANT	PACI	TURIN	IG A	CCOU	NT.					
0=4										A1	Dr.	0 E	Cr.	
Operating expens			• 	• 		•		•	•	Φīζ),185	UĐ	A17 049	ω.
Income from sale	or	BIECT	ric II	gnt	and p	owe:	r,	•	•		7 880	00	\$ 17,843	2 0
Balance to profit	and	1088	,	•	•	•	•	•	•		,658 	∞ —		
										817	7,843	91	\$17,843	91

	,	PROW	TT 43	en Ta	088 A 0	·m	tw r			
						,		Dr.		CR.
Balance June 30, 189	•	•	•	•	•	•	•	\$2, 572	36	
Balance of electric n			g acc	ount,	•	•	•			\$7,658 86
			•	•	•	•	•			17 3
Dividends declared,			•	•	•	•	•	1,873		
Interest paid, . Balance June 30, 189		•	•	•	•	•	•	696		
Balance June 30, 189	93, .	•	•	•	•	•	•	2,534	21	
						_		\$7,676	17	\$7,676 1
ADAMS	ELECI	RIC	LIG	HT	AND	PC	WER	COMP	ANY	•
				A86 E	T8.					
Real estate, .		•	•	•	•		•		•	\$3,785 4
Steam plant, .			•	•	•		•		•	11,815 3
Electric plant, .		•	•		•		•		•	6,819 9
Lines, meters, lampe					•		•		•	9,541 9
Incandescent installs	ation, .	•	•			•	•		•	1,360 7
Due for electric light	t and po	wer,	•				•			2,081 9
Fuel on hand, .		•			•		•			160 0
Carbons on hand,		•					•			45 5
Oil and waste on ha	nd, .	•	•		•				•	45 2
Incandescent lamps	on hand	, .	•	•	•		•		•	175 9
Globes on hand,				•					•	4 5
Other electric mater	ials on h	and,		•	•		•		•	340 1
Cash on hand, .		•	•	•	•		•		•	78 5
Total assets, as	per bool	s of	the c	ompa	ny,		•		•	\$36,255 1
			Lı	ABIL	ITIES.					
Capital stock, .										\$8,500 0
Notes payable, .							•			9,050 0
Unpaid bills, .	• •	•	•	•	•	•	•		•	16,919 7
Total liabilities,					mpany	,	•		•	\$34,469 7
Profit and loss balan	nce (if su	ırplu	8),	•	•	•	•	• •	•	1,785 4
		3 7			A.					\$ 36,255 1
Onemtine			CPAC		NG AC	CUO	NT.	Dr.		CR.
Operating expenses,			•	•		•	•	\$ 8,513	UI	010 700 7
Income from sale of Balance to profit and		_		-	-	•	•	2,276	72	\$10,789 7
								\$10,789	73	\$10,789 7
		Рков	TT A	ND T	088 A	രവ	INT.			
Balance June 30, 18		. AUF	41					Dr.	97	CR.
Balance of electric n			, 1 8000	ount	•	•		40		\$2,276 7
Interest paid, .					•	•		490	35	₩-,=: · ·
Balance June 30, 18		•	•	•	:	:		1,785		
								\$2,276	72	\$2,276 7

ADAMS GAS LIGHT COMPANY.

Assets.

				-	.000	10.							
			•			•				•	•	\$21,326 01	L
Machinery and manu	fact	urin	g app	liano	es,	•	•					6,777 05	j
Meters,	•						•					1,350 74	l
Due for gras.						•		•				199 61	l
Gas coal on hand,		•		•	•			•	•		•	50 00)
Coke on band, .								•	•	•		10 00)
Tar on hand,								•				210 00)
Enrichers on band,											•	18 00)
Gas fixtures on hand	, lar	nps,		•		•	•	•	•	•	•	478 82	2
Sundry accounts due						•	•		•		•	6,332 02	
Office furniture, .	•	•	•	•			•	•	•			409 20	
Cash on hand, .	•	•	•	•	•		•	•	•		•	22 64	5
Total assets, as p	er l	book	s of t	he co	mpe	my,	•	•	•	•	•	\$37,184 10	5
				T.TA	DIT:	ITIES.							
Capital stock												\$17,300 00	^
Unpaid bills, .			•	:	•	:	:	:	:	•	:	19 09	
Total liabilities,	25 T	er b	ooks o	of the	9 001	mnan	٧.					\$17,319 09	2
Profit and loss balan									Ĭ	-	•	19,865 0	
	(· p·····	"	•	•	•	•	•		Ī		_
		,	danu.			va A						\$37,184 10	J
			LANU.	FAUI	OKI	NG A	ccoc	NT.		Dr.		Cr.	
Operating expenses,									8	7,479	16		
lucome from sale of	gas	, .			•	•						\$10,856 44	4
residua					•							733 0	9
Balance to profit and	los	s,	•				•	•		4,110	37		
									\$1	1,589	53	\$11,589 6	3
		F	ROPI	T AN	ь L	088 A	cco	UNT.					
Dalaras 7 00. 100										Dr.		Cr.	
Balance June 30, 189	Z,	•	•	•	•	•	•	•				\$19,280 5	
Balance of gas manu								•				4,110 3	
Rents,	•	•	•			•		•	_		07	72 0	U
Dividends declared.	•	•	•			•	•	•		3,597			
Balance June 30, 189	5,	•	•	•	•	•	•	•		9,865	-08		_
									\$ 2	3,462	95	\$23,462 9	5

AMESBURY BLECTRIC LIGHT, HEAT AND POWER COMPANY.

[Formerly Electric Light and Patent Flooring Company of Amesbury]

Assets.

90 00
4 56
18 81
28 50
00 00
95 84
39 20
3 00
1

156	GAS	AN	D	EI	LEC	TF	RIC	LI	GHT.	•	[Jan.
Oil and waste o	n hand.										26 9 26
Globes on hand	l, .				•		•				14 50
Other electric n	aterials o	n hai	ıd,								93 40
Unexpired insu											200 00
Office furniture	,			•							100 00
Electric fixture	s on hand	,									266 40
Sundry account	ts due the	comp	any	, .		•	•	•		•	68 57
Cash on hand,					•	•	•	•			2 49
Notes receivabl	е, .				•	•	•	•			558 82
Investments (or	ther prope	erty, r	eal a	and p	perso	nal)		•		•	46,624 85
Total asset	s, as per l	oooks	of t	be c	ompa	ny,	•	•		•	\$108,783 20
				Lia	BILI	TIES					
Capital stock,							•	•			\$50,000 00
Notes payable,							•	•			53,000 00
Unpaid bills,							•	•			1,250 95
Unpaid dividen	ds, .	•	•	•	•	•	•	•		•	625 00
Total liabil	ities es n	er ho	ake d	of th	A COT	n na n	7				\$104,875 95
Profit and loss	halanca (if anr	nlus).		puu	<i>,</i>	•		•	3,907 25
11000 000			Pius,	,,	•	•	•	•		•	
		M	ANU	FACT	URIN	rg A	ccour	IT.		_	\$108,783 20 ~
Operating expe	neae								D: \$12,94		CR.
Income from sa					•		•	•	\$12,52	U 7U	\$20,39 5 53
Balance to prof			_		-		:		7 45	5 08	
Dalatice to prot	IV AUG 1000	"	•	•	•	•	•	•	7,30		
									\$20,39	5 53	\$20,395 53
		PR	OFIT	AN	D Lo	88 A	.ccov	NT.	Di		Ca.
Balance June 3	0, 1892,								-		\$2,026 31
Balance of elec			ing	acco	unt.						7,455 08
		•	•	•	•		•				5,924 88
Other items of											207 18
Dividends decls									\$2,02	3 00	
Interest paid,									1,62	4 00	
Depreciation,									3,00	0 00	
Mill expense,					•	•			4,87	3 71	
Other items,						•	•		18	5 49	
Other items, Balance June 30), 1893,	•	•	•	•	•	•	•	3,90	7 25	
			_						\$15,61	3 45	\$15,613 45
A	MESBU	RY A	ND	8A	LISI	BUR	Y GA	18 (COMPA	NY.	
				A	ASSE1	rs.					
											\$4,875 98
Machinery and	manufact	uring	app	lianc	es,						40,255 50
Street mains,			•	•			•	•		٠.	16,595 72
Meters, .		•		•		•	•	•		•	1,663 31
Due for gas,					•	•	•	•		•	635 91
Gas coal on har		•	•	•	•		•			•	1,105 80
Enrichers on he		•	•	•	•	•	•	•		•	150 00
Purifying mater			•	•	•	•	•	•		•	15 00
Stoves on hand,	. •	•	•	•		•		•		•	10 20

1894.]	PUB	LIC	I	000	CUI	ME	NT-	<u> </u>	lo.	35.		15	7
Gas fixtures on h	and,											8 36 1	8
Office furniture,	•											80 0	Ю
Cash on hand,	•	•	•	•	•	•	•	•	•	•	•	3,847 6	
Total assets,	as per l	books	of t	he co	mpa	ny,	•			•	•	\$69,271 2	
				L	ABIL	ITIES.	•						
Capital stock, .	•	•	•	•	•	•	•	•	•	•	•	\$60,000 0	00
Total liabilit	ies. as r	oer bo	oks	of th	e cor	npan	٧					\$60,000 0	00
Profit and loss be											•	9,271 2	
	`		•	•									_
		M	LANU	PACT	TRI	KG A	ccov	NT.				\$ 69,271 2	27
										Dr.		Cr.	
Operating expens			•	٠	•	•	•	•	\$	5,502	78		
Income from sale	of gas	, .	•	•	•	•	•	•				\$9,360 9	
oth	er sour	ces, g	as,	•	•	•	•	•			••	196 9	5 2
Balance to profit	and los	s,	•	•	٠	•	•	•	_	4,055 ———			_
									8	9,557	86	\$9,557 8	36
		P	ROFI	T AN	D L	088 A	ccot	NT.		Dr.		CR.	
Balance June 30,	1892.	.′	_			_		_		<i>D</i> 2.		\$7,916 1	9
Balance of gas m								•				4.055 0	
Dividends declar	ed.		•	•		•	•	•	8	2,700	00	-,	
Dividends declare Balance June 30,	1893,									9,271			
									_				~
									•1	1 971	97	@11 071 9	77
		AM	HB)	RST	GAS	8 CO	— М Р.	ANY	·	1,971	27	\$ 11,971 2	27
		AM	HB1		GAS Assi		— МР	ANY	·	1,971	27	\$ 11,971 2	27
Real estate (gas)	, .	•		•	A881	.8TS		ANY	·	1,971	27	\$11,971 2 \$635 8	
Machinery and n	nanufac	turin	g ap	•	A881	.8TS		ANY	·	1,971	27		35
Machinery and n Street mains (gas	anufac i), .	turin	g ap	•	A881	gas),		ANY	·	1,971	27	\$635 8 7,981 2 6,710 8	35 12 17
Machinery and n Street mains (gas Meters (gas), .	anufac i), .	turin	g ap	plian	Assi ces (gas),		ANY		1,971	27	\$635 8 7,981 2 6,710 8 1,492 0	35 22 37
Machinery and n Street mains (gas Meters (gas), . Due for gas, .	anufac s), .	turin	g ap	plian	Assi ces (gas),		ANY			27	\$635 8 7,981 2 6,710 8 1,492 0 698 4	35 12 17 11
Machinery and n Street mains (gas Meters (gas), . Due for gas, . Coke on hand, .	anufac s), .	turin	g ap	plian	Assi ces (gas),					27	\$635 8 7,981 2 6,710 8 1,492 0 698 4 30 0	35 12 37 11 17
Machinery and n Street mains (gas Meters (gas), . Due for gas, . Coke on hand, . Naphtha on hand	nanufac	eturin	g ap	plian	Assi ces (gas),					27	\$635 8 7,981 2 6,710 8 1,492 0 698 4 30 0 135 1	35 22 37 37 30 14
Machinery and n Street mains (gas Meters (gas), . Due for gas, . Coke on hand, . Naphtha on hand Other gas materia	nanufac i), . i, . als on h	eturin	g ap	plian	Assi ces (gas),					27	\$635 8 7,981 2 6,710 8 1,492 0 698 4 30 0 135 1 91 2	35 22 37 37 30 14 20
Machinery and n Street mains (gas Meters (gas), . Due for gas, . Coke on hand, . Naphtha on hand Other gas materic Real estate (elect	l, als on h	eturin	g ap	plian	Assi ces (gas),					27	\$635 8 7,981 2 6,710 8 1,492 0 698 4 30 0 135 1	35 22 37 37 30 14 20
Machinery and m Street mains (gas Meters (gas), . Due for gas, . Coke on hand, . Naphtha on hand Other gas materic Real estate (elect Steam plant (elect	is, . i, . als on heric),	eturin	g ap	plian	Assi ces (gas),				1,971	27	\$635 8 7,981 2 6,710 8 1,492 0 698 4 30 0 135 1 91 2 1,298 7	35 12 37 117 10 14 120 17
Machinery and m Street mains (gas Meters (gas), . Due for gas, . Coke on hand, . Naphtha on hand Other gas materi Real estate (elect Steam plant (elect Electric plant, .	l, als on heric),	eturin	g ap	plian	Assi ces (gas),				1,971	27	\$635 8 7,981 2 6,710 8 1,492 0 698 4 30 0 135 1 91 2	35 12 37 117 10 14 120 17
Machinery and m Street mains (gas Meters (gas), . Due for gas, . Coke on hand, . Naphtha on hand Other gas materia Real estate (elect Steam plant (elect Electric plant, . Lines, meters, lar	nanufaces),	eturin	g ap	plian	Assi ces (gas),					27	\$635 8 7,981 2 6,710 8 1,492 0 698 4 30 0 135 1 91 2 1,298 7	35 12 37 117 10 14 120 17
Machinery and m Street mains (gas Meters (gas), Due for gas, Coke on hand, Naphtha on hand Other gas materia Real estate (elect Steam plant (elect Steam plant, Lines, meters, land Due for electric land	nanufaces),	eturing	g ap	plian	Assi ces (gas),					27	\$635 8 7,981 2 6,710 8 1,492 0 698 4 30 0 135 1 91 2 1,298 7	35 22 37 117 10 14 20 7 12 20
Machinery and n Street mains (gas Meters (gas), . Due for gas, . Coke on hand, . Naphtha on hand Other gas materic Real estate (elect Steam plant (elect Electric plant, . Lines, meters, lar Due for electric i Fuel on hand (ele	nanufaces),	turing	g ap	plian	Assi ces (gas),					27	\$635 8 7,981 2 6,710 8 1,492 0 698 4 30 0 135 1 91 2 1,298 7 33,525 4	35 22 37 117 100 14 120 17 12 12 10 16
Machinery and m Street mains (gas Meters (gas), Due for gas, Coke on hand, Naphtha on hand Other gas materia Real estate (elect Steam plant (elect Steam plant, Lines, meters, land Due for electric land	nanuface), l, als on h ric), tric), nps and ight and sctric), hand,	turing	g ap	plian	Assi ces (gas),					27	\$635 8 7,981 2 6,710 8 1,492 0 698 4 30 0 135 1 91 2 1,298 7 33,525 4	35 12 17 17 10 14 12 10 16 13
Machinery and n Street mains (gas Meters (gas), . Due for gas, . Coke on hand, . Naphtha on hand Other gas materin Real estate (elect Steam plant (elect Steam plant, . Lines, meters, lar Due for electric lar Fuel on hand (elect Oil and waste on	inanufaction, also on harico, arrico, and and and arrico, hand, aps on h	eturing	g ap	plian	Assi ces (gas),					27	\$635 8 7,981 2 6,710 8 1,492 0 698 4 30 0 135 1 91 2 1,298 7 33,525 4	35 237 117 100 14 100 17 12 12 100 16 33 5
Machinery and m Street mains (gas Meters (gas), . Due for gas, . Coke on hand, . Naphtha on hand Other gas materi. Real estate (elect Steam plant (elect Steam plant, . Lines, meters, lar Due for electric li Fuel on hand (ele Oil and waste on Incandescent lam Other electric ma Tools on hand, .	i, als on haric), exric), exric), exric), hand, aps on heterials	turin,	g ap		Assi	gas),					27	\$635 8 7,981 2 6,710 8 1,492 0 698 4 30 0 135 1 91 2 1,298 7 33,525 4 790 9 71 0 53 6 151 0	35 22 7 11 7 10 14 20 7 12 90 63 3 5 2 9
Machinery and m Street mains (gas Meters (gas), . Due for gas, . Coke on hand, . Naphtha on hand Other gas materic Real estate (elect Steam plant (elect Steam plant (elect Electric plant, . Lines, meters, lar Due for electric in Fuel on hand (elect Oil and waste on Incandescent lam Other electric ma Tools on hand, . Sundry accounts	inanufaction, als on harico, ctrico, mps and ight ameetrico, hand, ips on haterials due the	turin,	g ap		Assi	gas),					27	\$635 8 7,981 2 6,710 8 1,492 0 698 4 30 0 135 1 91 2 1,298 7 33,525 4 790 9 71 0 53 6 151 0 880 2 43 8	35 22 37 11 7 10 14 20 7 12 30 6 33 5 29 30 12
Machinery and m Street mains (gas Meters (gas), . Due for gas, . Coke on hand, . Naphtha on hand Other gas materia Real estate (elect Steam plant (elect Steam plant (electric plant, . Lines, meters, land Due for electric land Oil and waste on Incandescent land Other electric ma Tools on hand, . Sundry accounts Office furniture,	i, als on had a ha	turin,	g ap		Assi	gas),					27	\$635 8 7,981 2 6,710 8 1,492 0 698 4 30 0 135 1 91 2 1,298 7 33,525 4 790 9 71 0 880 2 43 5 559 4 555 1	35 2 37 1 1 7 10 14 20 7 12 10 26 33 5 29 30 12 15
Machinery and m Street mains (gas Meters (gas), . Due for gas, . Coke on hand, . Naphtha on hand Other gas materic Real estate (elect Steam plant (elect Steam plant, . Lines, meters, lar Due for electric li Fuel on hand (ele Oil and waste on Incandescent lam Other electric ma Tools on hand, . Sundry accounts Office furniture, Cash on hand, .	i, als on h ric), ctric), ctric), nps and ight an ectric), hand, ps on h terials	turing	g ap		Assi	gas),					27	\$635 8 7,981 2 6,710 8 1,492 0 698 4 30 0 135 1 91 2 1,298 7 33,525 4 790 9 71 0 880 2 43 8 559 4 55 1 289 3	35 2 37 1 7 10 14 20 7 12 30 6 3 3 5 2 9 0 12 15 7
Machinery and m Street mains (gas Meters (gas), . Due for gas, . Coke on hand, . Naphtha on hand Other gas materir Real estate (elect Steam plant (elect Steam plant (elect Electric plant, . Lines, meters, lar Due for electric li Fuel on hand (ele Oil and waste on Incandescent lam Other electric ma Tools on hand, . Sundry accounts Office furniture, Cash on hand, . Unexpired insurs	i, l, als on h ric), ctric), ctric), nps and ight an sctric), hand, ps on h terials due the	and,	g ap	plian	Assir	ers					27	\$635 8 7,981 2 6,710 8 1,492 0 698 4 30 0 135 1 91 2 1,298 7 33,525 4 790 9 71 0 53 6 151 0 880 2 43 8 559 4 559 1 289 3	55 22 7 11 7 10 14 20 7 12 20 16 33 5 29 30 12 15 7 25
Machinery and m Street mains (gas Meters (gas), . Due for gas, . Coke on hand, . Naphtha on hand Other gas materic Real estate (elect Steam plant (elect Steam plant, . Lines, meters, lar Due for electric li Fuel on hand (ele Oil and waste on Incandescent lam Other electric ma Tools on hand, . Sundry accounts Office furniture, Cash on hand, .	i, l, als on h ric), ctric), ctric), nps and ight an sctric), hand, ps on h terials due the	turing	g ap	plian	Assir	gas),					27	\$635 8 7,981 2 6,710 8 1,492 0 698 4 30 0 135 1 91 2 1,298 7 33,525 4 790 9 71 0 880 2 43 8 559 4 55 1 289 3	55 22 7 11 7 10 14 20 7 12 20 16 33 5 29 30 12 15 7 25

				BILI	TIES.						
Capital stock, . Bonds issued, .		•				•	•				\$25,000 00
Bonds issued, .										•	18,500 00
Unpaid bills, .		•		•	•					•	978 <i>5</i> 0
Interest due but not	p aid , .	•	•	•	•	•	•	•	•	•	462 50
Total liabilities,	as per l	books	of th	e con	ימפסי	7					844,941 00
Profit and loss balar	ice (if s	urplus),		• •	•					11,658 82
	•	-									\$ 56,599 82
		MANU	FAC1	ruri:	ig A	ccov	NT.		Dr.		Ca.
	∫ gas,							99	.525	14	CIL.
Operating expenses,	elect	ric.	:	:	•	•	•		.744		
Income from sale of				•				-	,,	-•	\$4,527 87
	electric		and i		r						4,936 92
other a	ources,	electr	ic.		.,.						117 15
D.1		(gas.		•				9	2,002	78	
Balance to profit and	1 1068,	elect	ric.	•				•	309		
			,	•	•	•	•	_			
								\$	9,581	94	\$9,581 94
		Profi	T AN	n L	88 A	CCO	TNT.		Dr.		~
Balance June 30, 18	99 .								DE.		Cr. \$10,301 28
Balance of gas man				•	•	•	•				2,002 73
Balance of electric n						•	•				309 90
Merchandise accoun				,,	•	•	•				439 82
Interest neid		:	•	•	:	•	•		8 925	m	100 02
Depreciation	•	•	•	•	:		•		469		
Interest paid, . Depreciation, . Balance June 30, 189	33.	•	•	:	:		•	1	1,658		
24.41.00 04.10 00, 100	,	•	•	•	•	·	•		3,053		\$13,053 28
	AND	OVE	R E	LECT	rric	 : co	MPA	NY.	Ť		
				A881	ZT8.						
Real estate, .											\$12,380 80
Steam plant, .								•		•	12,387 70
Electric plant,		•								i	17,153 94
Lines, meters, lamp	s and g	lobes.	•	•					·		15,771 10
Due for electric ligh	t and p	ower.				•					972 38
Fuel on hand.											180 00
Fuel on hand, . Carbons on hand,											20 00
											48 86
Oil and waste on ha Incandescent lamps Globes on hand,	on ban	d	•					:		•	171 90
Globes on hand.				•					•		5 10
Other electric mater	ials on	hand.	·			·	•	-	•	•	464 50
Other electric mater Electric fixtures on	hand							•	•		176 65
Horses, wagons, etc						•	·	•	:	•	331 70
Sundry accounts du	e the co	mpan	7		·	:	·	·	:	•	514 34
Office furniture,				•	-	•	•	•	•	-	135 40
		•		•	•	:	:	:	:	:	85 89
-						,	•	-	•	•	
Total assets, as						•		•	•	•	\$60,800 26
Profit and loss bala	nce (11 e	uencit)	, .	•	•	•	•	•	•	•	2,000 18
											862,800 44

					T.T.	BILI	TIRR	_						
Capital stock,								•			_		\$30,000 (0
Bonds issued,				·		·			·				22,000	
Notes payable,				•			•		•				8,631 (
Unpaid bills,		•		•									1,598	
Interest due bu			ı,					•	•	•		•	571	
Total liabil					of th	e cor	npan	٧.					8 62,800 4	-
	,				-			,,	•	•		•	\	_
			3	INAR	FAC1	TURIN	rg A	ccou	NT.		Dr.		Cm.	
Operating expe	nses,									88	,883			
Sale of electric	light	t and	pow	er,						•	•		\$11,246	37
Balance to prof						•				2	,362	78	•	
										811	,246	67	\$11,246	- 37
			10	- DAW	- AN	n T.			· · · ·	•	,	-	VV	
			r	EO F	TAN	D TC	755 A	CCOI	MT.		Dr.		Cz.	
Balance June 3			•	•	•	•	•	•	•				\$2,068	
Jobbing and fix						•	:		•				540	
Balance of elec						unt,	•	•	•				2,362	
Bond premium	8,	•	•	•	•	•	•	•	•				50 (
Rents, .	•	•	•	•		•	•	•	•				150	
Construction pr	revio	usly	char	ged o	off,	•	•	•	•				528	
Other items of	inco	me,	•	٠	•	•	•	•	•				151	78
Interest paid,	•	•	•	•	•	•	•	•	•	-	3,052			
Interest paid, Depreciation, Balance June 3	•	•	•	•	•	•	•	•	•	4	,800	00		
Balance June 3	0, 18	93,	•	•	•	•	•	•	•				2,000	18
				_						\$7	,852	53	\$ 7,852	53
		AR	LIN	GTO:	N G	AS I	LIGH	IT C	OMP	ANY	·.			
						A 88E	TS.							
Real estate,				•			•		•	•			\$1,000	00
Machinery and	mar	ufac	turin	ıg ap	plian	ces,			•			•	35,000	00
Street mains,	•	•	•	•	•	•	•	•	•	•	•		34,000	
Due for gas,							•	•	•			•	3,007	54
Gas coal on ha	nd,	•	•	•	•		•	•	•	•	•	•	697	
Tar on hand,	•	•	•	•	•	•	•	•	•	•	•	•	173	25
Cash on hand,	•	•	•	•	•	•	•	•	•	•	•	•	4,634	5 3
Total asset	is, as	per	book	s of	the o	ompa	ny,	•	•	•		•	\$ 78,512	96
					Lī	ABIL	ITI R	١.						
Capital stock,	_	_									_		\$ 70,000	00
Unpaid dividen	ads,	•	:	:	:	:	:	•	•	:	•	:	780	
Тал. з				•				_					A 70.70	
Total liabi	lities	, as I	per b	ooks	of th		npan	y ,	•	•	•	•	\$70,780	
Profit and loss	bala	nce (ır su	rplu	3),	•	•	•	•	•	•	•	7,732	эö
													\$78,512	96

			MANU	PAC	TURI	NG A	ccou	NT.		DR		Cm	
Operating exp	enses, .	•		•					\$1	1,512	38		
Income from a	ale of gas,											\$14,798	62
	esiduals,											91:	5 00
(ther source		28,									24	1 00
Balance to pro			•							4,225	24		
_									_				
									\$1	5,737	62	\$15,737	62
		P	ROPI'	T AN	D L	088 A	ccot	INT.		••-		_	
Balance June	20 1900									Dr.		Cr. 88,182	
		neina	•		•	•	•	•				• .	
Balance of gas Dividends decl		_		uut,	•	•	•	•	_	4 000		4,22) 24
Depreciation,		•	•	•	•	•	•	•	₹	4,200			
Balance June 8		•	•	•	•	•	•	•.		475			
Datance June 8	м, тово,	•	•	•	•	•	•	•	_	7,7 3 2 ——-			
									\$1:	2,408	19	\$12,408	19
			-				_						
	ATHOI	L G	AS A	ND	EL	ECT	RIC	COP	(PA	NY.			
				4	Asse	тв.							
Real estate (gr	ıs), .		•			•	٠)						
Machinery and	manufact	urin	g app	lian	ces (gas),						A 50 004	40
Street mains (g	gas), .	•	•		•	•	٠,٢	•	•	•	•	\$ 53,334	19
Meters (gas),	• •	•					.]						
Due for gas,							•					521	80
Gas coal on ha	nd, .											409	14
Enrichers on h	and, .											206	25
Other gas mate	rials on h							•				225	00
Real estate (ele						.)							
Steam plant (e	•					ı, i							
Electric plant,						. }						11,660	49
Lines, meters,		glot	es (e	lectr	ic).								
Patent rights,				•	•	.							
Due for electric		DOW	er.									260	84
Fuel on hand (-	•	•				•		•			90	
Carbons on har	• •				:							27	
Other electric n		n ha	-	:	:	•		•		•		150	
Cash on hand,		•	•	•	•	•	•	•	•	•	•	242	
Total asset	s, as nar h	ook•	of th	ie co	mne	n▼.				_		\$67,127	29
	-, F 0- 0					- , ,	•	-	-	•	•	4-,,1	
				Lta	BILI	TIES.							
Capital stock,						•			•			\$25,000	00
Bonds issued,						•	•		•			25,000	00
Notes payable,									•			8,486	56
Unpaid bills,	• •	•	•	•	•	•	•	•	•	•	•	6,252	
Total liabil	ities, as pe	r bo	oks o	f the	com	pany.						\$64,738	86
Profit and loss					•	•						2,388	
	,			•	-	-		-	-	-	-		_
												\$ 67,127	29

		MANU	FAC	TURI	NG	Accor	INT.			_	
	_							Dr		Cr.	•
Operating expenses	, { gas,	•	•	•	•	•	•	\$5,272			
	(elect		•	•	•	•	•	3,930	85		
Income from sale of	f gas, .	•	•	•	•	•	•			\$ 7,693	66
sale o	f electric	light:	and	powe	r, .	•	•			3,288	11
Balance to profit as	nd loss	∫ gas,	•		•	•	•	2,420	99		
Dallanco do prone de	14 1000,	l elect	ric,			•	•			642	74
								011 004		A11 604	
		D		_ T		A		\$11,624	. 91	\$11,624	: 01
		Profi	r an	D 14	088	ACCO	CNT.	Dr		CR.	
Balance June 30, 18	392	_		_		_		-		\$2,225	
Balance of gas man		nø acc								2,420	
Balance of electric					•	•		8642	74	-,	
Supplies, gas, .				,	Ť	•	•	V 0.12	• •	840	39
Supplies, electric,	• •	•	•	•	•	•	•		•	267	
Interest paid,	• •	•	•	•	•	•	•	1,230	00		•
•	• •		٠	•	•	•	•	•			
		•	•	•	•	•	•	1,492			
Balance June 30, 18	93, .	•	•	•	•	•	•	2,388	40		
								\$5,753	56	\$5,753	56
Δ.	TTLEBO	ROUG	3Н	GA8			COI	MPANY.			
Real estate, .										\$12,187	18
Machinery and man	· · ·	næ enn	lion		•	•	•	• •	•	26,507	
Street mains, .			116611	,	•	•	•	• •	•	12,603	
Meters			•	•	•	•	•	• •	•	2,310	
	• •	•	•	•	•	•	•	• •	•		
Due for gas, . Gas coal on hand,	• •	•	•	•	•	•	•	• •	•	2,204	
Cohe on head	• •		•	•	•	•	•	• •	•	5,484	
Coke on hand, .				•	•		•	• •	•	16	
Tar on hand,	• . • .		•	•	•		•	• •	•	390	
Purifying materials	on hand	ι, .	•	٠.	٠	•	•		•	33	-
Other gas materials	, toois ar			d ao	and	٠,	•	• •	•	271	-
Stoves and lamps of		•		•	•	•	•		•	442	
Sundry accounts du		mpany	, •	•	•	•	•	• •	•	299	
Office furniture,	• •	•	•	•	•	•	•		•	131	
Cash on hand, .	• •	•	•	•	•	•	•		•	103	97
Total assets, as	ner hooi	re of th		mne	nw					\$62,986	53
	por 0001	10 OI 11		BILI		8.	•	• •	•	\$02,000	00
Capital stock, .										\$46,400	00
Unpaid bills,										462	51
(D. c. 3 34 3 5144											
Total liabilities,					par	ıy, .	•		•	\$46,862	
Profit and loss bala	nce (if st	arpius)	,	•	•	•	•	• •	•	16,124	02
										\$62,986	53
		MANUI	PACT	URIN	re A	Accou.	NT.				-
0								Dr.		Cr.	
Operating expenses,		•	•	•	•	•	•	\$10,668	59		
Income from sale of		•	•	•	•	•	•			\$18,122	
	als, .		•	•	•	•	•			1,788	
	ources,	•	•	•	•	•	•			3	6 0
Balance to profit and	i loss,	•		•				9,246	17		
								\$19,914	76	\$19,914	7 6

	P	ROF	T AN	D L) 88C	CCO	UNT.		Dr.		Cr.	
Balance June 30, 1892,	_			_		_			<i>-</i>		\$11,515	20
Balance of gas manufa		c acc	ount.		•		•				9,246	
	•		•								54	
Other items of income.											78	41
Dividends declared, .								81	,640	00		
Depreciation,			•					•	130	29		
Depreciation, Balance June 30, 1893,			•					16	,124	02		
								\$20	,894	31	\$20,894	<u>-</u>
								V	,		Ų .,.	
	ВАТ	. 81	TATE	G.	18 C	OME	AN	7.				
				A 881	3 T8.							
Real estate,												
Machinery and manuf	acturin	g ap	pliano	es,	} .						\$4,954,330	95
Street mains,		•	•	.))							
Meters,				•	•	•	•				1,761	10
Due for gas,			•	•	•	•	•				20,474	02
Gas coal on hand, .	•		•	•		•	•				10,154	93
Coke on hand,											71	20
Tar on band,			•			•					39	00
Enrichers on hand, .							•				12,210	81
Purifying materials on	hand,	•	•	•		•					2,009	50
Other gas materials on	hand.					•					10,393	00
Horses, wagons, etc.,	•										790	50
Horses, wagons, etc., Sundry accounts due t	he com	pany	7, .					•	•		206	10
Cash on hand,											2,735	13
Notes receivable, .	•	•	•	•	•	•	•	•	•	•	7,400	00
Investments,		•	•	•		•	•	•	•	•	25,000	00
Works, improvement,		•	•	•	•	•	•			•	74,146	11
Gas on hand,	•	•	•	•	•	•	•	•	•	•	729	90
Total assets, as per	r books	of 1	he co	mpa	ny.						\$5,122,452	25
				•	•						• • •	
			Lia	BIL	ITIES	•						
Capital stock,	•	•	•		•		•	•	•		\$500,000	
Notes payable,	•	•	•		•	•	•	•	•		4,507,000	00
Unpaid bills,	•	•	•	•	•	•	•	•	•	•	37,617	
Amounts due from the	compa	ıny,	not in	clud	led a	bove,	•	•	•	•	4,525	86
Total liabilities, as	per bo	oks	of the	con	npan	y.					\$5,049,143	43
Profit and loss balance						•		•	•		73,308	82
											\$5,122,452	
	M	[ANI	PACT	URI	NG A	.ccou	NT.		_		_	
Operating expenses, .	_				_	_		\$ 358	Dr. 693		Cr.	
Income from sale of ga		:	•	•	•	•	•	\$0.70	,,,,,,		\$862,097	95
residuals,	-	:	:	•	•	•	•					45
Balance to profit and le		•	•	•	•	•	•	502	,598	97	130	. 10
Zalanco eo prons and h	000,	•	•	•	•	•	•	000	,,,,,,	01		

\$862,292 70 \$862,292 70

Balance June 30, 1892, 55,816 2			PROFI	T AN	no Lo	088 <i>E</i>	CCOU	NT.				
Balance of gas manufacturing account, \$43,750 00 Dividends declared, \$43,750 00 Interest paid, 392,356 44 Balance June 30, 1893, 75,908 82	Dalaman T 00	1000							Dr.			
Dividends declared, \$43,750 00 Interest paid, 392,356 44 Balance June 30, 1893, 78,308 82			•	•	•	•	•	•			\$ 5,816	29
Balance June 30, 1893, 73,308 62	balance of gas m	anufactur	ing acc	o unt,	•	•	•	•			503,598	97
Balance June 30, 1893, 73,308 62	Dividends declar	ed,	•	•	•	•	•	•	\$43,750	00		
Several Service Several Service Several Several Service Several Several Service Several Several Service Seve	Interest paid, .		•	•	•	•	•	•	392,356	44		
Real estate (gas), \$23,000 00	Balance June 30,	1893, .	•	•	•		•		78,308	82		
Real estate (gas), \$23,000 00									9500 415		AE00 417	~
Real estate (gas), \$23,000 00 Machinery and manufacturing appliances (gas), \$8,324 39 Meters (gas), \$15,654 31 Meters (gas), \$4,409 69 Due for gas, \$4,150 85 Coke on hand, \$36 00 Eurichers on hand, \$123 Purifying materials on hand, \$10 00 Stores on hand, \$224 77 Gas fixtures on hand, and Lungren lamps, \$465 53 Real estate (electric), \$17,257 64 Steam plant (electric), \$11,197 26 Carbons on hand, \$13 12 Lines, meters, lamps and globes (electric), \$11,197 26 Carbons on hand, \$13 12 Illeady accounts due the company, \$474 37 Office furniture, \$777 46 Cash on band, \$170 03 Investments, \$1,000 00 Total assets, as per books of the company, \$132,014 54 LIABILITIES. Capital stock, \$92,000 00 Boods issued, \$11,800 00 Unpaid bills, \$666 00 Total liabilities, as per books of the company, \$104,366 00 Profit and loss balance (if surplus), \$27,648 54 \$132,014 54 MANUFACTURING ACCOUNT. Dr. Caperating expenses, \$gas, \$16,448 67 residuals, \$1,480 95		•	•						\$509,415	20	\$ 009,410	20
Real estate (gas), \$23,000 00 Machinery and manufacturing appliances (gas), \$8,324 39 Meters (gas), \$15,654 31 Meters (gas), \$4,409 69 Due for gas, \$4,150 85 Coke on hand, \$36 00 Eurichers on hand, \$123 Purifying materials on hand, \$10 00 Stores on hand, \$224 77 Gas fixtures on hand, and Lungren lamps, \$465 53 Real estate (electric), \$17,257 64 Steam plant (electric), \$11,197 26 Carbons on hand, \$13 12 Lines, meters, lamps and globes (electric), \$11,197 26 Carbons on hand, \$13 12 Illeady accounts due the company, \$474 37 Office furniture, \$777 46 Cash on band, \$170 03 Investments, \$1,000 00 Total assets, as per books of the company, \$132,014 54 LIABILITIES. Capital stock, \$92,000 00 Boods issued, \$11,800 00 Unpaid bills, \$666 00 Total liabilities, as per books of the company, \$104,366 00 Profit and loss balance (if surplus), \$27,648 54 \$132,014 54 MANUFACTURING ACCOUNT. Dr. Caperating expenses, \$gas, \$16,448 67 residuals, \$1,480 95						•						
Real estate (gas), \$23,000 00		BEVERL	Y GAS	AN	DE	LEC	TRIC	CC	MPANY	•		
Real estate (gas), \$23,000 00					A	70						
Machinery and manufacturing appliances (gas), 8,324 39 Street mains (gas), 15,684 31 Meters (gas), 4,409 85 Due for gas, 4,150 85 Coke on hand, 36 00 Tar on hand, 735 00 Enrichers on hand, 1 23 Purifying materials on hand, 10 00 Stoves on hand, 224 77 Gas fixtures on hand, and Lungren lamps, 465 53 Real estate (electric), 17,207 64 Steam plant (electric), 11,197 26 Electric plant, 54,232 09 Lines, meters, lamps and globes (electric), 1,197 26 Due for electric light and power, 1,197 26 Carbons on hand, 40 00 Oil and waste on hand, 13 12 Incandescent lamps on hand, 40 80 Sundry accounts due the company, 474 37 Office furniture, 577 46 Cash on hand, 170 03 Investments, 1,000 00 Total assets, as per books of the company, \$132,014 54 LIABILITIES. \$2,000 00 Bonds issued, 11,800 00 Unpa	Real estate (pas)	١				10.					9 99 000	ΔΛ
Street mains (gas),	Machinery and n	nannfactn				***	•	•	• •	•	• .	
Meters (gas), 4,409 69 Due for gas, 4,150 86 Coke on hand, 36 00 Tar on hand, 735 00 Enrichers on hand, 1 23 Purifying materials on hand, 10 00 Stoves on hand, 2224 77 Gas fixtures on hand, and Lungren lamps, 465 53 Real estate (electric), 17,257 64 Steam plant (electric), 17,257 64 Steam plant (electric), 11,197 28 Lines, meters, lamps and globes (electric), 11,197 26 Due for electric light and power, 1,197 26 Carbons on hand, 40 00 Oil and waste on hand, 40 00 Incandescent lamps on hand, 40 80 Sundry accounts due the company, 474 37 Office furniture, 577 46 Cash on hand, 170 03 Investments, 1,000 00 Total assets, as per books of the company, \$132,014 54 LIABILITIES. \$92,000 00 Bonds issued, 11,800 00 Unpaid bills, 566 00 Total liabilities, as per books of the company, \$104,366 00 <	Street mains (on	a)	rng ep	PILMII	cos (i	545),	•	•	• •	•	•	
Due for gas,	Maters (one)			•	•	•	•	•		•	•	
Purifying materials on hand,	Due for me	• • •	•	٠	•	•	•	•	• •	•	•	
Purifying materials on hand,	Coke on hand	• •	•	•	•	•	•	•	• •	•	•	
Purifying materials on hand,	Ter on hend	• •	•	•	•	•	•	•		•		
Purifying materials on hand,	Parishans on her		•	•	•	•	•	•	• •	•	-	
Stoves on hand,	Danifort	aa,	•	•	•	•	•	•	• •	•	_	
Gas fixtures on hand, and Lungren lamps,	Committee of the contract of t	ais on har	ıa, .	•	•	•	•	•	• •	•		
Real estate (electric), 17,257 64	Stoves on hand,			•	•	•	•	•	• •	•	224	77
Steam plant (electric), 54,232 09 Lines, meters, lamps and globes (electric), 1,197 26 Carbons on hand, 40 00 Oil and waste on hand, 13 12 Incandescent lamps on hand, 40 80 Sundry accounts due the company, 474 37 Office furniture, 577 46 Cash on band, 170 03 Investments, 1,000 00 Total assets, as per books of the company, \$132,014 54 Liabilities. \$92,000 00 Bonds issued, 11,800 00 Unpaid bills, 566 00 Total liabilities, as per books of the company, \$104,386 00 Profit and loss balance (if surplus), 27,648 54 MANUFACTURING Account. Dr. Manufacturing Account. Dr. Operating expenses, electric, 7,692 55 Income from sale of gas, \$16,448 67 residuals, 1,490 95	Gas nxtures on 1	and, and	Lungre	n lar	nps,	•	•	•		•	465	53
Electric plant,	Keal estate (elec	tric),		•	•	•	•			•	17,257	64
Lines, meters, lamps and globes (electric), Due for electric light and power, Carbons on hand, Oil and waste on hand, Is 12 Incandescent lamps on hand, Sundry accounts due the company, Office furniture, Cash on hand, It 70 03 Investments, LIABILITIES. Capital stock, Saper books of the company, Total assets, as per books of the company, Total liabilities, as per b	Steam plant (ele	ctric), .	•	•	•	•)					
Due for electric light and power,			•	•	•	•	}	•		•	54,232	09
Carbons on hand,	Lines, meters, la	mps and g	lobes (elect	ric),	•	J					
Sundry accounts due the company, 474 37 Office furniture, 577 46 Cash on band, 170 03 Investments, 1,000 00 Total assets, as per books of the company, \$132,014 54 LIABILITIES. Capital stock, \$92,000 00 Bonds issued, 11,800 00 Unpaid bills, 566 00 Total liabilities, as per books of the company, \$104,366 00 Profit and loss balance (if surplus), 27,648 54 MANUFACTURING Account. Dr. Operating expenses, { gas,	Due for electric	light and p	ower,			•					1,197	26
Sundry accounts due the company, 474 37 Office furniture, 577 46 Cash on band, 170 03 Investments, 1,000 00 Total assets, as per books of the company, \$132,014 54 LIABILITIES. Capital stock, \$92,000 00 Bonds issued, 11,800 00 Unpaid bills, 566 00 Total liabilities, as per books of the company, \$104,366 00 Profit and loss balance (if surplus), 27,648 54 MANUFACTURING Account. Dr. Operating expenses, { gas,	Carbons on hand	l,				•	•				40	00
Sundry accounts due the company, 474 37 Office furniture, 577 46 Cash on band, 170 03 Investments, 1,000 00 Total assets, as per books of the company, \$132,014 54 LIABILITIES. Capital stock, \$92,000 00 Bonds issued, 11,800 00 Unpaid bills, 566 00 Total liabilities, as per books of the company, \$104,366 00 Profit and loss balance (if surplus), 27,648 54 MANUFACTURING Account. Dr. Operating expenses, { gas,	Oil and waste on	hand,									13	12
Total assets, as per books of the company, \$132,014 54	Incandescent lan	aps on har	ıd, .									
Total assets, as per books of the company, \$132,014 54	Sundry accounts	due the c	ompany	7,							474	37
Total assets, as per books of the company, \$132,014 54	Office furniture,			•							-	
Investments,	Cash on band,											
Total assets, as per books of the company,											-•-	
Liabilities Liabilities Section Sectio				_		-		-	•	•		
Capital stock,	Total assets,	, as per bo	oks of	the c	ompa	ny,	•	•		•	\$ 132,014	54
Capital stock,				τ.								
Bonds issued,	Canital stock			ш	ABILI	TIES	•				* 00 000	^^
Unpaid bills,		• • •	•	•	•	•	•	•		•	• .	
Total liabilities, as per books of the company,	**	• • •	•	•	•	•	•	•		•	•	
Profit and loss balance (if surplus),	- ,			•	•	•	•	•		•	566	00
Profit and loss balance (if surplus),	Total liabili	ties, as pe	r books	of t	he co	mpaı	ay.				\$104,366	00
MANUFACTURING ACCOUNT. DR. CR. Operating expenses, { gas, \$10,003 65 electric,	Profit and loss b	alance (if	surplu	B).			•				• .	
MANUFACTURING ACCOUNT. DR. CE. Operating expenses, { gas,			•	••				-	•	-		
Operating expenses, leading of gas,			M			4					\$ 132,014	54
Operating expenses, { gas,			MAN	JFAC	TURIS	NG A	CCOU.	NT.			Cir.	
residuals,	•	(gas	J									
residuals,	operating expen	ses, { ele	ctric,						• .			
residuals, 1,490 95	Income from sal	e of gas.							.,		\$ 16,448	67
- /											• .	
		•			•	•	•	·			-	
sale of electric light and power,	ra!	e of electr	ic light	and	DOW4	r	•	•				
other sources, electric,	oth	er sonree	i. electr	ic.	F-110	·- , ·	•	•			•	
4					•	•	•	•	2 017	90	91	1 0
Balance to profit and loss, { gas, 8,017 82 electric, 3,907 73	Balance to profit	and loss,			•	•	•	•	•			
(6100 10, 3,907 78		-	(6160	or IC,	•	•	•	•	3,507	-13		
\$29,621 75 \$29,621 76									\$29,62	1 75	\$29,621	75

	_	_		_						
•]	Propi	TAN	n L)88 <i>2</i>	CCOT	JNT.	D	R.	Cr.
Balance June 30, 1892			•	•	•	•	•			\$ 21,940 96
Balance of gas manu	facturi	ng acc	ount	, .	•	•	•			8,017 82
Balance of electric ma	nufaci	turing	acco	ount,			•			3,907 78
Interest received,				•	•		•			73 34
Rents,		•								99 00
Other items of income	е, .					•				32 43
Dividends declared, .		•	•			•		\$5,5	00 00	
Interest paid,		•	•	٠.	•	•		88	31 06	
Other items,									21 68	
Balance June 30, 1893	, .	•	•	•	•	•	•	27,6	18 54	
		_						\$34,07	1 28	\$34,071 28
1	BLUE	HIL	LE	LEC	TRIC	c co	MP	ANY.		
				Asse						
Real estate, .										8 3,742 40
										5,951 33
		•								10,577 52
Lines, meters, lamps	and gl	obes.								21,828 09
Oil and waste on han						•				2 47
Horses, wagons, etc.,										307 50
Cash on hand,		•	•	•	•	•	•			93 10
Total assets, as p	er bool	ra of t	ha o	amna	nw					842,502 41
Profit and loss balance						•	•	•	•	947 59
1 TOUT AND TOPS CANANC	. (ii u	onci,	•	•	•	•	•	• •	•	
			τ,	ABILI	TT 20					\$43,450 00
Capital stock,		_		A DI L		•			_	\$22,000 00
Bonds issued.	•	•		•	·	•	•		•	20,000 00
			:	•	•	•	•	•	:	
210cc payaoic, 1	•	•	•	•	•	•	•	•	•	
Total liabilities, s	s per t	ooks	of th	e con	npan	y ,	•	• •	•	\$ 43,450 00
		Manu	PAC	TURE	NG A	CCOT	NT.			
									2.	Cr.
Operating expenses,			•			•	•	\$4,0	48 44	
Income from sale of e	electric	light	and	powe	r, .	•	•			\$4,987 63
Balance to profit and	loss,	•	•	•	•	•	•	90	39 19	
								\$4,98	37 63	8 4,987 63
	1	Propi	T AN	d L	88 A	CCOT	JNT.	n	R.	CB.
Balance June 30, 1892)								и. 8678	CE.
Balance of electric ma				· mr•	•	•	•	φ1,2	J 10	\$939 19
Interest paid.	u.ac	-a: 111 R	acct	,u110,	•	•	•	A	00 00	\$000 I
Balance June 30, 1893		•	•	•	•	•	•	U	~ ~	947 59
Damenco anno or, 1036	٠, ٠	•	•	•	•	•	•			
								21.8	86 78	\$1.886.78

BOSTON ELECTRIC LIGHT COMPANY.

					1	Assr	rs.							
Real estate,				•									\$486,077	27
Steam plant,											•		358,443	20
Electric plant,				•									390,458	10
Real estate, Steam plant, Electric plant, Lines, meters, I Due for electric Fuel on hand, Carbons on han Oil and waste o Incandescent la Globes on hand Other electric m Motors on hand	amp	s and	glot	es,		•							914,835	87
Due for electric	ligh	t and	pow	er,						•		•	53,936	98
Fuel on hand,				•								•	6,315	30
Carbons on han	d,												2,415	28
Oil and waste o	n ha	nd,							•	•	•		190	52
Incandescent la	mps	on b	and,										7,393	22
Globes on hand	,		•							•		•	1,388	63
Other electric m	ater	ials o	n ha	nd,						•			26,006	69
Motors on hand Horses, wagons	i,	•		•				•					3,369	95
Horses, wagons	, etc.	.,											2,031	13
Sundry account	is du	e the	com	pany,									14,210	46
Office furniture,				• •	•								3,525	17
Cash on hand,						•							83,593	65
•														
Total assets	s, as	per b	ook	of th	e co	mpaı	ny,	•	•	•	•	. \$	2,354,191	42
					Lı	ABIL	TIES							
Capital stock,												. 2	1,596,200	00
Bonds issued,		•							•					
Notes payable,						•			•				128,056	09
Unpaid bills,							•		•					32
Interest, .										•			6,545	00
Total liabili	ities.	85 D	er bo	oks o	f the	e com	pan	7.				. 8	2,044,332	41
Profit and loss						•	_					•	309,859	01
		•												
													2,854,191	42
				_								•		
			M	LANUI	PACT	URIN	G A	CCOU	NT.		Dz.		Cr.	
Operating expen	nees	_			_		_		_	2 372				
Income from sa	le of	· · alací	· tric i	løht e	nd r	•	. •	•	•	40,2	,000	0.5	\$536,287	89
							., .	•	•				76	
Balance to prof					•	•	•	•	•	163	855	79		••
		4 105	•,	•	•	•	•	•	•	100	,000			
										\$ 536.	,364	64	\$536,364	64
											-			
_			P	ROPIT	AN	D Lo	88 A	TODD.	NT.		_		_	
Relence 7		20									Dr.		Cr. \$248,967	
Balance June 3	D, 183	5Z,	• .	:	•	•.	•	•	•				•	
Balance of elect	ric n	nanui	ractu	ring a	(CCO	ant,	•	•	•				163,855	
Rents,	•	•	•	•	•	•	•	•	•				4,375	
Other items of	incon	ne,	•	•	•	•	•	•	•	-100	E10	^^	25,035	00
Dividends decla	ured,	•	•	•	•	•	•	•	•	\$108				
Interest paid, Balance June 3	•	•	•	•	•	•	•	•	•		,865			
Duance June 3	v, 18	93,	•	•	•	•	•	•	•	309	,859	ΟI		
										\$442	,234	01	\$442,234	01

BOSTON GAS LIGHT COMPANY.

	ъ	<i>7</i> 610	'A G	AS	ш	HI	CUE	PA	MI.				
				A	.88B	TS.							
Real estate, .			_	_	_		_	_	_	_		81,435,180	77
Machinery and manu				ianc	es.		•		•			3,234,027	
Street mains	•	•	, -FF-	•								1,937,412	
Street mains, . Meters,												386,388	
Due for gas, Gas coal on hand, Coke on hand,							•					71,361	
Gas coal on hand.				•					•			14,490	
Coke on hand												4,595	
Tar on hand												6,474	
Enrichers on hand,												6,176	
Purifying materials	on ha	and.										958	
Tar on hand, Enrichers on hand, Purifying materials of Other gas materials of Sundry accounts due	n h	ınd,							•			40,936	
Sundry accounts due	the	com	pany,									20,834	
Office furniture,		•	•						•			11.380	76
Cash on hand, .												126,165	86
Cash on hand, . Notes receivable,												95,000	
Ammonia,									•			408	
Gas on hand, .									•			2,517	
Total assets, as	per t	000k	of th	e co	mpa	ny,	•	•	•	•	•	\$7,394,3 07	83
				T.TA	RIT.I	TIES							
Clamital stock												AO EOO 000	ΛΛ.
Capital stock, .	•	•	•	•	•	•	•	•	•	•		\$2,500,000	
Notes payable, . Unpaid bills, . Deposits,	•	•	•	•	•	•	•	•	•	•	•	180,000	
Departs on s	•	•	•	•	•	•	•	•	•	•	•	49,590 21,7 3 0	
Reserve fund.	•	•	•	•	•	•	•	•	•	•	•	21,780	w
												000 054	•
Contingent fund, Depreciation fund,	•	•	•	•	•	•	•	•	•	•	•	290,954	91
A mounts due from t	ha a			-4 4		. د د ا	.					10.000	^^
Amounts due from t	пе с	omba	iny, n	ot m	iciad	iea a	bove,	•	•	•	•	10,000	-w
Total liabilities,	as p	er bo	oks o	f the	con	npan	у, .					\$3,052,275 4,342,032	37
Profit and loss balan	ice,					•	•					4,342,032	46
												\$ 7,39 4,3 07	83
		N	LANUI	PACT	URI	KG A	.ccot	NT.		DR.		Ca.	
Operating expenses,									\$1,273				
Income from sale of	Gen	•	•	•	•	•	•	•	Ø1,210	,,,,,,,		2 1,490,301	ΩŁ
residu			:	:	:	•	:	:				55,261	
other a				:	•	•	•	•				142	
Balance to profit and				:	•	Ċ	Ċ	•	271	914	74		
Duidado to prometan		٠,	•	•	•	•		٠	-				_
									\$1,545	705	27	\$1,545_705	27
		P	PARIT	r 4 %	n L	nee /	Accou	wr					
		-	MOFI	AM	D 11.	066 1	20000	M I	•	Dr.		CR.	
Balance June 30, 189							•					\$4,357,403	38
Balance of gas manu	ufact	uring	acco	unt,								271,914	74
Rents,		•	•									20,265	95
Dividends declared,	•		•		•				\$250	,000	00		
Interest paid, . Rent of street mains	•	•	•				•	•	7,	551	61	•	
Rent of street mains	,		•						50	,000	00		
Balance June 30, 189	93,			•		•	•		4,342	032	46		

\$4,649,584 07 \$4,649,584 07

BRIDGEWATER ELECTRIC COMPANY.

					A	SSET	8.							
Real estate,									•				\$3,221	86
		•	•		•		•		•				5,629	
Electric plant,						•							5,289	
Lines, meters, la	ampe	and	glob	es,									16,688	83
Steam plant, Electric plant, Lines, meters, le Due for electric Fuel on hand, Carbons on han Oil and waste o Incandescent la Globes on hand Sundry account	light	and	pow	er,									590	15
Fuel on hand,			•	•			•						131	25
Carbons on han	d,		•		•			•		•			69	50
Oil and waste o	n hai	nd,					•					•	82	55
Incandescent las	mps (on he	and,)					_				40	90
Globes on hand	,			5	•	•	•	•	•	•	•	•		•
Sundry account	s due	the	comp	any,						•		•	19	85
Cash on hand,	•	•	•	•	•	•	•	•	•	•	•	•	244	70
Total assets		ner h	noka	of ti	10 CO	mnet	18				_		\$31,958	17
Profit and loss								•	•	•		•	1,963	
TION AND TOPS	VAIG	ıce,	•	•	•	•	•	•	•	•	•	•	1,000	_
													\$33,921	54
					LIA	BILI	TIES.						•	
Capital stock,	_		_	_			_	_			_		\$ 15,000	00
Bonds issued,				-		-			-				15,000	
Unpaid bills,			•						•	•			2,571	
Interest due bu													1,350	
		•	•											_
Total liabili	ities,	as pe	er bo	oks o	fth	com	pany	•	•	•	•	•	\$33,921	54
			M	ANUI	ACT	URIN	в Ас	COUN	T.					
O					ACT	URIN	G Ac	COUN	T.		Dr.	22	Cz.	
Operating expenses						URIN	G A C	COUN	· T.	\$ 4	Dn. ,326	77		20
Sale of electric	light	and	powe	er,	PACT •	URIN	• Ac	COUN	· .	\$ 4		77	\$6,418	
Sale of electric Other sources,	light	and	powe	er,	:	URIN	G AC	COUN	· · · · · · · · · · · · · · · · · · ·	•	,326		\$6,418	38 85
Sale of electric	light	and	powe	er,		URIN	• Ac	COUN	· · · · · · · · · · · · · · · · · · ·	•			\$6,418	
Sale of electric Other sources,	light	and	powe	er,	:	URIN	• Ac	COUN	·	2,	,326 ,111	46	\$6,418	85
Sale of electric Other sources,	light	and	powe	er,	•	•	:	•	•	2,	,326	46	\$6,418	85
Sale of electric Other sources,	light	and	powe	er,	•	•	:	•	•	2,	,326 ,111 ,438	46	\$6,418 19 \$6,438	85
Sale of electric Other sources, Balance to prof	light it and	and loss	powers,	er,	•	•	:	•	•	2 ,	,326 ,111	46 — 23	\$6,418	85
Sale of electric Other sources, Balance to profi	light it and 0, 189	and l loss 92, nanu	powers,	er, ROFII	· AN	D Lo	: : : :	•	•	2 ,	,326 ,111 ,438 Dr.	46 — 23	\$6,418 19 \$6,438	23
Sale of electric Other sources, Balance to profi Balance June 3 Balance of elec Other items of	it and	and loss 22, nanu	powers, Programmer of the power	er, ROFII	· AN	D Lo	: : : :	•	•	2 ,	,326 ,111 ,438 Dr.	46 — 23	\$6,418 19 \$6,438 Cr.	23
Sale of electric Other sources, Balance to profi Balance June 3 Balance of elec Other items of Dividends decis	o, 189 tric rincon	and . 1 loss 92, nanu ne,	powers,	ROFIT	· AN	D Lo	: : : :	•	•	2 ,	,326 ,111 ,438 Dr.	46 — 23 36	\$6,418 19 \$6,438 Cr. \$2,111	23
Sale of electric Other sources, Balance to profi	o, 189 tric rincon	and . 1 loss 92, nanu ne,	powers,	ROFIT	. AN	D Lo	: : : :	•	•	2 ,	,326 ,111 ,438 Dr.,275	46 — 23 36	\$6,418 19 \$6,438 Cr. \$2,111	23 46 53
Sale of electric Other sources, Balance to profi Balance June 3 Balance of elec Other items of Dividends decis	o, 189 tric rincon	and . 1 loss 92, nanu ne,	powers,	ROFIT	. AN	D Lo	: : : :	•	•	\$6 \$3	,326 ,1111 ,438 Da. ,275	46 	\$6,418 19 \$6,438 Ca. \$2,111 100	23 46 53 37
Sale of electric Other sources, Balance to profi Balance June 3 Balance of elec Other items of Dividends decis	o, 189 tric rincon	and . 1 loss 92, nanu ne,	powers,	ROFIT	. AN	D Lo	: : : :	•	•	\$6 \$3	,326 ,111 ,438 Dr.,275	46 	\$6,418 19 \$6,438 Cr. \$2,111	23 46 53 37
Sale of electric Other sources, Balance to profi Balance June 3 Balance of elec Other items of Dividends decis	o, 189 tric rincon	and . 1 loss 92, nanu ne,	powers,	ROFIT	. AN	D Lo	: : : :	•	•	\$6 \$3	,326 ,1111 ,438 Da. ,275	46 	\$6,418 19 \$6,438 Ca. \$2,111 100	23 46 53 37
Sale of electric Other sources, Balance to profi Balance June 3 Balance of elec Other items of Dividends decis	o, 189 tric rincon	and . 1 loss 22, nanu ne, . 33,	power.	ROFIT	ANCO	D Lount,		ccoun		\$6 \$3	,326 ,1111 ,438 Dr. ,275	46 	\$6,418 19 \$6,438 Ca. \$2,111 100	23 46 53 37
Sale of electric Other sources, Balance to profi Balance June 3 Balance of elec Other items of Dividends decis	o, 189 tric rincon	and . 1 loss 22, nanu ne, . 33,	power.	ROFIT	ANT ANT GA	D Lo		ccoun		\$6 \$3	,326 ,1111 ,438 Dr. ,275	46 	\$6,418 19 \$6,438 Ca. \$2,111 100	23 46 53 37
Sale of electric Other sources, Balance to profi Balance June 3 Balance of elec Other items of Dividends decla Balance June 3	o, 189 tric rincon	and . 1 loss 22, nanu ne, . 33,	power.	ROFIT	ANT ANT GA	D Lount,		ccoun		\$6 \$3	,326 ,1111 ,438 Dr. ,275	46 	\$6,418 19 \$6,438 Cr. \$2,111 100 1,963	23 46 53 37 36
Sale of electric Other sources, Balance to profine Balance to profine Balance of elec Other items of Dividends declas Balance June 36	o, 183 ttric r incorared, 0, 184	and . 11 loss 22, manu ne, . 33,	Process	ROFIT	ACCO	D Lo	ss Ad	ccoun		\$6 \$3	,326 ,1111 ,438 Dr. ,275	46 	\$6,418 19 \$6,438 Cr. \$2,111 100 1,963 \$4,175	23 46 53 37 36
Sale of electric Other sources, Balance to profi Balance June 3 Balance of elec Other items of Dividends decla Balance June 3	o, 183 ttric r incorared, 0, 184	and . 11 loss 22, manu ne, . 33,	Process	ROFIT	ACCO	D Lo	ss Ad	ccoun		\$6 \$3	,326 ,1111 ,438 Dr. ,275	46 	\$6,418 19 \$6,438 Cr. \$2,111 100 1,963	23 46 53 37 36

168	GAS	A	ND	E	LE	CT1	RIC	L	IGHT	'.	[Jan.
Gas coal on har	od										\$1,287 50
Coke on hand,		•									30 00
Tar on hand,											850 00
				•							10 00
Enrichers on ha Purifying mater	ials on h	and.		•	•		•				60 00
Other gas mater	ials on h	and.					•				3,741 02
Gas on hand,						•					41 50
Stoves on hand,		•			•		•				808 67
Lamps on hand	, .										2,276 33
Lamps on hand Gas fixtures on	hand.					•	•				000 00
Patent rights,		•					•				79,000 00
Horses, wagons	. etc						•				
Sundry account							-				936 82
Office furniture,			rJ	, .			•				101 15
Cash on hand,			•	•	•	•	•	·			829 28
Investments,				-		·		•	•	•	5 000 41
zn voument,	• •	•	•	•	•	•	• .	•	•	•	
Total assets	as ner h	ooks	of th	ne cc	mna	nv.	_				\$285,980 09
Profit and loss b								•	• •	•	38,863 15
21021 454 1050		•	•	٠	•	•	•	٠	•	•	
											\$ 324,843 24
				L	ABIL	TTES	•				
Capital stock,		•	•	•	•	•	•	•			\$ 178,500 00
Bonds issued,			•	•	•	•	•	•		•	100,000 00
Notes payable,		•	•	•		•	•	•			9,000 00
Unpaid bills,		•	•	•	•	•	•			•	29,468 24
Deposits, .							•				20 00
Unpaid dividend	ls, .						•	•			5,355 00
Interest due but	not paid,	•	•	•	•	•	•	•		•	2,500 00
Total liabilit	ies, as pe	r bo	oks o	fth	e con	pan	y , .	•		•	\$324,843 24
		M	ANUF	ACT	URIN	ro A	COOUN	т.			
									D1		Cr.
Operating expens			•	•	•	•	•	•	\$18,10	7 59	
Income from sale			•	•	•	•	•	•			\$32,059 67
	ldu als,			•	•	•	•	•			2,480 22
	er source			•		•	•	•			439 37
Balance to profit	and loss,	,	•	•	•	•	•	•	16,87	1 67	
									\$34,97	9 26	\$34,979 28
		Pυ	ስ ኮ ፣ሞ	AWI	. I.o	ea A	.ccoun	T			
						A	JOUR		Dı	ı .	Ca.
Balance June 30,	1892,	•							\$39,32		
Balance of gas m			accou	ınt,							\$16,871 67
Interest received,		. `									158 52
Rents,		,									50 00
Other items of inc		,									64 42
Dividends declare		,							10,686	00	
Interest paid, .	•								6,000		
Balance June 30,				•	•		•	•			38,863 15
									\$56,007	76	\$56,007 76

BROOKLINE GAS LIGHT COMPANY.

				Asse	TS.						
Real estate (gas),	•			•			•			\$492,621	27
Machinery and ma										86,185	71
Machinery and ma										71,718	
Street mains (gas)			••	•	•	•				271,372	
Street mains (gas)	in pro	cess								216,497	
Meters (gas), .										21,512	
Due for gas, .										24,781	
Gas coal on hand,										19,354	
Coke on hand, .										150	
										200	
Enrichers on hand										10	00
Purifying materials	on ha	nd								635	00
Tar on hand, Enrichers on hand, Purifying materials Other gas materials Real estate (electri Steam plant (electri Electric plant,	s on ha	nd.				•				3,596	
Real estate (electri	c).									47,800	
Steam plant (electr	de).									70,849	
Electric plant	•									81,279	
Lines, meters, lam	os and	globes	(elec	tric).						122,748	
Due for electric ligi							-			9,968	
Frei on hand (elec	trio)				•					200	
Carbons on hand.	•									541	
Oil and waste on he	and.									188	
Carbons on hand, Oil and waste on he Incandescent lampe	on ha	nd					•			2,776	
Globes on hand.	•		·						·	68	
Globes on hand, Other electric mate Horses, wagons, et Sundry accounts du	rials or	hand.								2,284	
Horses, wagons, etc	C.,									2,080	
Sundry accounts di	e the	ompan	٧							1,032	
Office furniture, .							•			1,498	
Cash on hand, .	•								•	76,591	
Investments, .										500	
Sinking fund, .				. •						6,000	00
											_
Total assets, as	per oc	OKS OT	the c	omp a	ny,	•	•	• •	• ₹	1,634,538	18
			1.	IABILI	TIDO						
Capital stock, .			L	IABILI	1150.					1,000,000	00
	•	•	•	•	•	•	•	• •	• •	350,000	
Bonds issued, . Notes payable, .	•		•	•	•	•	•	• •	•	155,000	
			•	•	•	•	•	• •	•		
Unpaid bills, .	•	•	•	•	•	•	•		•	73,712 786	
Deposits, Interest due but not	nold	• • .	.*	•	•	•	:		•		
			•	•	•	•			•	0,201	_
Total liabilities	, as per	books	of th	ne com	pany	,			. 1	1,584,980	25
Profit and loss bala	nce,			•			•		•	49,557	93
										1,634,538	10
		MAN	UPAC	TURIN	rg Ac	COU	NT.		-		10
	_							DR.		Cr.	
Operating expenses	∫ gas	, .	•	•	•	•	•	\$96,323			
Inama A.	, (ele	ctric,	•	•	•	•	•	70,141	36	A100 000	•
Income from sale of residu	gas,	•	•	•	•	•	•			\$136,935	
residu	815, d	ic light			•	•	•			23,055	
						•	•			60,215	
		, electr			•	•	•	09.005	00	801	w
Balance to profit an	d loss.	gas,		•	•	•	•	63,667	29	0.105	O.E.
		(erec	utic,	•	•	•	•			9,125	20
							•	230,132	51	\$230,132	51

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PROFIT AND LOSS ACCOUNT.

								Dr.	CR.
Balance June 30, 1892,							•		\$43,868 69
Balance of gas manufactu	ırin	g acc	ount	, .					63,667 29
Balance of electric manuf					•			\$9,125 25	
Interest received, .									488 94
Premiums on new stock,									21,976 25
Other items of income,									342 36
Dividends declared, .		•						35,500 00	
Interest paid,		•						31,869 78	
Fittings account,						•	•	2,132 27	
Depreciation,		•		•		•		792 18	
Commissions on sale of n	AW							812 50	
Other items			•	•				553 62	
Balance June 30, 1893,	•	·	:	•	·	·		49,557 93	
Dalance June 30, 1030,	•	•	•	•	•	•	•		
								£130.343 53	\$130.343.53

CAMBRIDGE ELECTRIC LIGHT COMPANY.

						A88 1	TS.							
Real estate,					1								٠	
Steam plant,	•				- 1	_	_		_	_	_	_	\$432,557	01
Electric plant,		•	•		ſ	•	•	•	•	•	•	٠	4 202,001	
Lines, meters, l	ampe	and	l glo	bes,	J									
Construction ac	coun	t,					•	•	•	•	•	•	8,707	
Due for electric	ligh	t and	l po	wer,	•				•	•	•	•	12,718	62
Fuel on hand,		•			•	•	•	•	•		•	•	2,223	
Carbons on han	ıd,							•	•		•	•	847	
Oil and waste o	n ba	nd,			•	•	•	•		•	٠.	•	140	73
Incandescent la	mps	on h	and,	, .)									
Globes on hand	l, ⁻		•	•	}			•	•	•	•	•	2,200	00
Other materials	on b	and,)									
Unexpired insu	ranc	e,				•	•		•	•	•	•	800	
Horses, wagons	, etc	٠,				•	•		•	•	•	•	53 6	
Cash on hand,				•	•	•	•	•	•	•	•	•	2,497	
Franchise, .	•	•	•	٠	•	•	•	•	•	•	•	•	15,000	00
Total asset	s, as	per l	bool	ts of	the c	ompe	ny,	•	•	•	•	•	\$478,228	47
	•		•		Lı	ABIL	ITI BS							
Capital stock,	•		•	•	•	•	•	•	•	•	•	•	\$200,000	
Bonds issued,			•				•	•	•	•	•	•	200,000	
Notes payable,				•			•	•		•	•	•	30,000	00
Unpaid bills,							•	•		•	•	•	6,449	69
Interest due bu	it not	t paid	ı,			•	•	•		•	•	•	6,425	
Reserved fund	, •	•	•	•	•	•	•	•	•	•	•	•	10,000	00
Total liabi	lities	. 85 1	oer l	ooks	of t	he co	mpar	ıy,	,				\$452,874	69
Profit and loss	bala	nce,	•	•	•	•	•	•	•	•	•	•	25,353	78
				•		•							\$478,228	47

		W			- 4						
		MANUI	PAGI	URIN	G A	COOU	NT.	Dr.		CR.	
Operating expenses,								\$58,336		-	
Income from sale of		light a	nd r	ower				V ,		\$92,073	40
Balance to profit and	l loss.							33,737	22	V ,	
- Promo Las	,	•	•	•	٠	•	•				_
								\$ 92,073	40	\$ 92,078	40
	1	PROFIT	AN	D Los	88 <i>A</i>	Lccov	NT.				
						•		Dr.		Cr.	
Balance June 30, 189		•	•	•	•	•	•			\$18,855	
Balance of electric n		turing a	BCCO	unt,	•	•	•			33,737	
	•	•	•	•	•	•	•			841	42
Dividends declared,	• •	•	•	•	•	•	•	\$12,000			
Interest paid, .		•	•	•	•	•	•	14,230			
Bad debts,		•	•	•	•	•	•	` 1,600			
Other items, .		•	•	•	•	•	•	250			
Balance June 30, 189	93, .	•		•	•	•	•	25,353	78		
								\$53,434	90	\$53,434	30
		_						₩00,702	30	POUTOT	•3
	CAMBI	RIDGE	: a	AR T.	TG F	TT C	OMP	ANY.			
	011222										
				A88E1	18.						
Real estate										\$66,142	66
Machinery and man		ing ann	lian	Meg. s	•	•	-		-	¥ ,	-
Street mains, .				۱,					_	751,633	49
Meters,		-	•	- : }	•	•	•	•	•	,,,,,,,	
Due for gas,	•	•	•	•			_		_	41,516	32
Gas coal on hand,	•	•	•	•	•	•	•	• •	•	5,364	
Coke on hand, .	• •	•	•	•	•	•	•	•		1,250	
Tar on hand, .		•	•	•	•	•	•	• •	•	855	
Other gas materials			•	•	•	•	•	• • •	•	5,984	•
				•	•	•	•	• •	•	3,531	
Gas fixtures on hand Sundry accounts du	u, Lung	LEU 1811	αþs,	•	•	•	•		•	7,329	
Cash on hand, .				•	•	•	•		•	22,582	
Notes receivable,	• •	•	•	•	•	•	•	• •	•	43	
		•	•	. .	•	•	•	• . •	•	107,081	
Investments, .		•	•	. •	•	•	•	• •	•	107,001	
Total assets, as	per boo	ks of t	he co	mpaı	ay.				. :	1,013,314	73
, and	F				•						
			-								
_			LI.	ABILI	TIE:	5.					
Capital stock, .		•	•	•	•	•	•		•	\$700,000	
Deposits,			•	•	•	•	•		•	2,516	
Amounts due from	the com	pany, 1	ot i	nclud	ed a	ibove,	•		•	17	95
Total liabilities,	00 D6=	hooks :	. # + h		nne:					\$702,534	55
						ıy,	•	• •	•	310,780	
Profit and loss balan	100, .	•	•	•	•	•	•	• •	•	010,700	
										\$1,013,314	73
		M.,				A 000-				Ariorolora	10
		MANU	PAC	TURIN	10 /	70000	NT.	Dr.		CR.	
Operating expenses.								\$134,794			
Income from sale of								•		\$208,365	64
	als,									24,933	
	sources		·	-	٠.	•				510	14
Balance to profit an				•	•	-		99,014	75		
same so bront gii	, 1000t	•	7	•	•	•	•				_
								\$233,808	8 8 1	\$ 233,808	81

		PR	OPIT	▲ND	L	880	Acc	DUNT.	Dr.	Ca.
Balance June 30, 189	2, .		•					• .		\$278,725 45
Balance of gas manu	factu	ing	acco	unt,						99,014 75
Interest received,										2,147 42
Rents,							•		•	892 56
Dividends declared,									\$70,000 00	
Balance June 30, 189	3, .			•	•			•	310,780 18	
									\$380,780 18	\$380,780 18

CANTON.

(See Blue Hill Electric Company.)

CHARLESTOWN GAS AND ELECTRIC COMPANY.

Assets.

Real estate (gas), Machinery and manufacturing appliances (gas), Due for gas, Gas coal on hand, Coke on hand, Tar on hand, Enrichers on hand, Electric plant, Electric light extension, Due for electric light and power,	• •	•	18,620 80
Due for gas,		•	18,620 80 4,499 21 216 00 1,687 75 220 81 94,914 19
Gas coal on hand,			4,499 21 216 00 1,687 75 220 81 94,914 19
Coke on hand,	• • •	•	216 00 1,687 75 220 81 94,914 19
Tar on hand,	• •	•	1,687 75 220 81 94,914 19
Enrichers on hand,	• •	•	220 81 94,914 19
Electric plant,	• •	•	94,914 19
Electric light extension,		•	
		•	2,059 79
Due for electric light and power			
			2,195 5 6
Cash on hand,			5,371 24
Investments,		•	3,600 00
Total assets, as per books of the company,			\$ 721,686 26
Liabilities.			
			A E00 000 00
Capital stock,		•	\$500,000 00 70,104 00
Notes payable,	• •	•	72,164 00
Unpaid bills,	• •		2,497 89
Deposits,		•	713 62
	• •	•	620 00
Reserve fund,	• •	•	3,600 00
Total liabilities, as per books of the company, .			\$579,595 51
Profit and loss balance,		•	142,040 75
			\$721,636 26
MANUFACTURING ACCOUNT.	Dr	_	Cr.
Operating expenses. \(\) gas, \(\) \(\) \(\)	894,294		
Operating expenses, { gas,	27,016		
Income from sale of gas,	,		\$132,831 85
residuals,			17,666 39
sale of electric light and power,			36,668 84
/	56,203	40	50,555 6.
Balance to profit and loss, electric,	9,651		
	\$187.167	08	\$187,167 08

	PROFIT	' AND	Loss	Accoun	NT.			
D.1 . T						D	B.	Cr.
Balance June 30, 1892,	• •	•		•	•			\$132,325 28
Balance of gas manufact				•	•			56,203 40
Balance of electric manu	facturing	accou	nt, .	•	•			9,651 85
Rents,		•			•			144 00
Shop account, Dividends declared, . Interest paid,		•		•	•			905 78
Dividends declared, .				•		\$50,00	0 00	
Interest paid, Depreciation, electric plan				•		3,18	9 56	
Depreciation, electric pla	nt, .					4,00	0 00	
Balance June 30, 1893,		•				142,04	0 75	
•								
						\$199,23	0 31	\$199,230 31
	_	_				-		
Сн	ELSEA	GAS	LIGH	т сом	1PA	NY.		
			SETS.					
Real estate (gas), .			_					\$170,000 00
Machinery and manufact		· Hann	 	٠,٠	•	• •	•	\$110,000 00
Street mains (gas), .	oring shb	nance	o (Rara	")				130,000 00
Motors (man)		•		۲.	•		•	130,000 00
Meters (gas),	· · ·	•		,				0.000.05
Due for gas,	• •	•	• •	•	•		•	9,682 35
Due for gas, Gas coal on hand, Real estate (electric), Steam plant (electric), Electric plant, Lines meters lamne and		•	• •	•	•		•	6,833 85
Real estate (electric),	• •	•	• •	•	•		•	12,757 16
Steam plant (electric),	• •	•		•	•		•	30,766 02
Electric plant,		•		•	•		•	35,839 18
muce, mercie, minbe and	Rinnes (c	iecn ic	;), .	•				45,3 13 10
Due for electric light and	power,			•				4,529 29
Sundry accounts due the	company,	•						569 53
Cash on hand,				•				5,394 21
Total assets, as per b	ooka of th	A 00T	nany					\$451,184 69
Town appose, no por o	OOAS OF TE		·pany,	•	•	• •	•	\$201,101 00
		LIAB	ILITIE	8.				
Capital stock,		•		•	•		•	\$300,000 00
Bonds issued, Notes payable,		•		•	•		•	100,000 00
Notes payable,		•		•	•		•	5,000 00
Deposits,		•						1,298 00
Unpaid dividends, .							•	75 00
Amounts reserved for dis	counts,							300 00
Total liabilities, as pe	er pooks o	f the c	compa	ŋ,	•		•	\$ 406,673 00
Profit and loss balance,					•		•	44,511 69
								A451 104 00
	MANUE	AOTU	RING	Account	T.			\$451,184 69
			-			DB		Cr.
Operating expenses. \(\int g^t \)	18 , .	•		•	•	\$48,61		
Operating expenses, { graph of the control of the c	ectric,	•		•	•	27,69	l 05	
income from sale of gas,				•				\$56,581 33
residuals,				•				7,998 77
sale of elect	ric light a	nd por	wer, .	•				36,769 55
Balance to profit and loss						15,964	68	•
summittee so brotte #110 1088	' { electr	ic, .				9,078		
	•	•				-,.,.		
						\$ 101.349	65	\$101,349 65
						410-		# ,

		P	ROF	IT AN	D L	oss A	CCOL	JNT.		_		_
Balance June 30,	1892.		_							Dr.		Cz. \$48,415 5
Balance of gas ma	annfac	tnrine	, ,	· Mint	•	•	•	•				15,964 6
Balance of electri	c mant	ıfactı	ırine	BCCC	nnt.	•	•	•				9,078 5
Bond premiums,		•	•			•	•	•				410 0
Rents,		•	•	•	•	•	•	•				212 0
Jobbing account,		•	•	•	•	•	•	•				
Other items of inc	come	•	•	•	•	•	•	•				546 8
Dividends declare	ad	•	•		•	•	•	•				23 6
Interest paid, .	.u, .	•	•		•	•	•	•	•	,000		
Interest paid, Construction char Depreciation	rmad af		•	•	•	•	•	•		,092		
Depreciation, .	Sed Of	1, .	•	•	•	•	•	•		,662		
Balance June 30,	1909	•	•	•	•	•	•	•		,385		
Dalauce Julie 30,	1090,	•	•	•	•	•	•	•	- 44	,511	69	
								•	874	,651	23	\$ 74,651 2
1	СНІСС	OPEF	2 TC:	LECT	rRTC	. T.T	ант	CO	MPAR	JV		
					A881		JIII	001	MI AI	` 1.		
Real estate, .												\$1,020 7
Steam plant, .			•				-	•	•	•	•	2,414 1
Electric plant, .				_	•		•	•	•	·	•	5,524 7
Lines, meters, lan	nps an	d glol	bes.			·	·		·	·	•	4,296 9
Lines, meters, lan Due for electric li	ght an	d pov	rer.	·			•	•	•	•	•	656 2
Carbons on hand,					:	·	•	•	•	•	•	30 0
Oil and waste on	band,		:	•	•	:	:	:	•	:	:	10 0
Total assets,				tha ac								
Profit and loss ba	lance.			me or	ım ba	uy,	•	•	•	•	•	\$18,952 9 3,441 9
		•	•	•	•	•	•	•	•	•	•	
				L	BIL	TI B8						\$17,394 8
Capital stock, .		•										\$10,000 0
Notes payable, .												7,050 0
Unpaid bills, .	•	•	•	•	•							344 8
Total liabiliti	es, as p	per bo	oks	of th	e cor	npan	у,					\$17,394 8
		N.	f a ner	PACI	w.	, A	00011					
.					O ALAI		0000			DR.		Cr.
Operating expense	es, .	•	•	•	•	•	•	•	\$ 3	,145	80	
income from sale	of elec	tric l	ight	and p	owe	r, .						\$6,490 0
Balance to profit a	and los	8,	•	•	•	•	•	•	3	,344	23	
									\$ 6	,490	03	\$6,490 0
		P	ROP	IT AN	D L	88 A	CCOT	NT.		Dr.		Cr.
	1892.							_				\$2,058 5
Balance June 30.		factu	ring	BCCO	unt.							3,344 2
		u			,	•	•	•	•	203	38	0,011
Balance of electric					•	•	•	•	-	,	-	
Balance of electric Interest paid,			•	Ĭ	_	_	_		R	189	02	
Balance of electric Interest paid, Construction char	ged off				•	•	•	٠		189 452		
Balance of electric Interest paid, . Construction char Depreciation, .	ged off	; .			•	:	•	•		,189 4 52		3,441 9
Balance June 30, Balance of electric Interest paid, Construction char Depreciation, Balance June 30,	ged off	; .	:		•	:	:	:			34	3,441 9 \$8,844 7

CHICOPEE GAS WORKS.

			A	.88E	TS.							
Real estate,			•								\$20,000	00
Machinery and manufac	turing	g ap	plianc	88,							1,684	00
Street mains,		•							•		6,500	00
Meters,						•					2,200	00
Due for gas,	•										738	78
Gas coal on hand, .											361	75
Enrichers on hand, .					•						101	10
Purifying materials on l	and,							•			100	00
Sundry accounts due the	e com	pany	y,.								500	00
Office furniture, .		•	•								100	00
Cash on hand,			•								98	49
Notes receivable, .											7,050	00
Investments,	•	•	•	•	•	•	٠	•	•	•	10,000	00
Total assets, as per	books	of t	he co	mpa	ny,	•	•	•	•		\$49,434	12
			Lia	BIL	TI ES							
Capital stock,	•	•	•	•	•	•	•	•	•	•	\$ 30,000	00
Total liabilities, as p	per bo	oks	of the	con	npan	7, .					\$ 30,000	00
Profit and loss balance,					•	•	•	•	•	•	19,434	
		f			A						\$49,484	12
		LAN	PACT	UKII	NG A	CCOU	NT.		Dr.		Cr.	
Operating expenses, .								81	1,382	43		
Income from sale of gas	١, .							-	-		\$14,734	00
residuals,	•	- •				•					5	25
Balance to profit and lo	88,		•	•	•	•	•		3,356	82		
									4,739	25	\$14,739	25
	P	ROF	IT AN	o La	088 A	CCOT	NT.	Ψ-	-,, 00		Q11,100	20
	_								DR.		Cz.	
Balance June 30, 1892,	•	•	•		•	•	•				\$ 25,255	
Balance of gas manufac	turing	g acc	ount,	•	•	•	•				3, 356	82
Interest received, .	•	•	•	•	•	•	•				395	69
Dividends declared, .	•	•	•	•	•	•	•	-	1,800			
Construction charged of	Ŧ, .	•	•	•	•	•	•		7,441			
Depreciation,	•	•	•	•	•	•	•		155			
Old bills charged off,		•	•	•	•	•	•			84		
Balance June 30, 1893,	•	•	•	•		•	•	1	9,434	12		
,								\$ 2	9,007	54	\$29,007	54
сніс			ANU UPACT	•				MPA	NY.		Cr.	
Operating expenses, .								2	5,179		312	
Income from sale of ga		,•			•	•	•	•	,		\$3,756	50
Balance to profit and lo		•	•	•	•	•	•				1,422	
								•	5,179	14	\$5,179	14



CITIZENS' GAS LIGHT COMPANY OF QUINCY.

022202311	•				J U			•	O 111	٠	'	
				Asse	TS.							
Real estate,				•							\$9,500	60
Machinery and manufac	turin	g ap	pliar	ices,		•			•		15,000	00
Street mains,							•				32,598	10
Street mains,							•				8,007	76
Due for gas,				•		•	•	•	•		1,889	46
Gas coal on hand, .	•		•	•	•	•	•	•	•	•	3,712	50
Gas coal on hand, Coke on hand, Tar on hand, Enrichers on hand, Other gas materials on h Stoves on hand, Gas fixtures on hand.			•	•		•	•	•			12	
Tar on hand,	•	•	•	•	•	•	•	•	•	•	700	
Enrichers on hand, .				•	:	•	•	•	•		30	
Other gas materials on h	and,	•	•	•	•	•	•	•	•	•	140	
Stoves on hand, .	•	•	•	•	•		•	•	•	•	518	
		-	•	•	•	•	•	•	•	•	400	
Horses, wagons, etc.,	•	•	•			•	•	•	•	•	175	
Office furniture, .	•		•	•	•	•	•	•	•	•	100	
Cash on hand,	•	•	•	•	•	•	•	•	•	•	507	39
Total assets, as per l	book	s of t	he o	ompa	ny.						\$68,291	37
Profit and loss balance,				•	•						47,317	
											\$ 115 ,6 08	- 58
			LL	ABILI	TIES							
Capital stock,											\$53,000	00
Notes payable,		•		i			•	•	•		57,000	
Notes payable, Unpaid bills,	:	•		•					•	•	5,608	58
	an ba	olen i	. # + h			_					\$115,608	
Total liabilities, as p	er wo	OKB)	e con	ıpan	у,	•	•	•	•	\$ 110,000	Jo
	•	•			•							
	M	LANU	PACT	rurin	(G A	CCOU	NT.		Dr.		Cz.	
Operating expenses, .						_	_	8 13	,707		C.	
Income from sale of gas,		:	:	•	•	•	•	V 20	,,	••	\$13,779	65
residuals,		:	:	•	•	•	•				1,613	
other source			:	:	:	•	•				201	
Balance to profit and loss		:						1	,887	41		
Damago to prome and room	•	•	•	•	•	•	•	_	,			
								\$16	5,594	90	\$15,594	90
	Pi	ROPIT	' AN	D Lo	88 A	.ocov	NT.					
									Dr.		Cr.	
Balance June 30, 1892,	•	•	•	•	•	•	•	\$4 6	,623	88		
Balance of gas manufactu		acco	unt,	•	•	•	•				\$1,887	
Rents,	•	•	•	•	•	•	•				128	
	•	•	•	•	•	•	•				568	
Other items of income,	•	•	•	•	•	•	•				45	21
Interest paid, Old accounts not previous	•	•	•	•	•	•	•		,990			
Old accounts not previous	ıly in	clud	ed,	•	•	•	•	1	,833	34		
Balance June 30, 1893,	•	•	•	•	•	•	•				47,317	21
								249	947	27	849,947	<u></u> 27

CITIZENS' GAS LIGHT COMPANY OF READING, SOUTH READING AND STONEHAM.

(Works at Wakefield.)

					A 88 B	T8.							
Real estate (gas),												\$21,260	00
Machinery and mar	ufac	tarin	g ap	plia	ces (gas).						55.742	
Street mains (gas),			•	٠.	.`	•						29,672	
Meters (gas), .												2,126	
												2,202	
Gas coal on hand.												625	
Due for gas, Gas coal on hand, Coke on hand,												81	
Purifying materials	on h	and.				•						100	
Other gas materials	on h	and.										1,006	
Purifying materials Other gas materials Stoves on hand,	•	•			•					•		•	36
Real estate (electric	٥.								•	-	•	12,307	
Steam plant (electri	c).							-	-	•	:	17,322	-
Electric plant, .							·	-	-	•	•	18,475	
Lines, meters, lamp		ølot	ses (elect	ric).	•	·	•	·	•	:	23,224	
Patent rights.		. B.o.	,		••••		•	•	•	•	•	5,000	•
Patent rights, . Due for electric ligh	t and	no=	Zer	•	•	•	•	•	•	•	•	1,259	
Fuel on hand (elect	ric li	aht)	OI,	•	:	:	:	:	:	•	:	345	
Carbons on hand,	ric ių	546),	•	•		•	•	•	•	•	•		50 50
Oil and waste on ha	nd.	•	•	•	•	•	•	•	•	•	•	_	
Incandescent lamps	au,		•	•	•		•	•	•	•	•	40	
			•	•		•	•	•	•	•	•	130	
Meters,	b-		•	•	•	•	•	•	•	•	•	856	
				•		•	•	•	•	•	•	652	
Horses, wagons, etc				•	•	•	•	•	•	•	•	637	
Sundry accounts du	е гне	COIII	pany	, .	•	•	•	•	•	•	•	784	
Office furniture,			•	•	•	•	•	•	•	•	•	179	
Cash on hand, .			•	•	•	•	•	•	•	•	•	362	
Unexpired insurance	a, etc	٠,	•	•	•	•	•	•	•	•	•	113	90
Total assets, as	per t	ook	oft	he c	ompa	ny.						\$194,559	28
Profit and loss balan	108.		•		•	,							
	,				-		-	•	•	•	•		
				т.		TIES.						\$ 199,367	91
Capital stock.				ш	VRIT	1125.						AOF 900	~~
Capital stock, . Bonds issued, . Notes payable, .	•	•	•	•	•	•	•	•	•	•	•	\$95,300	
Notes nameble	•		•	•	•	•	•	•	•	•	•	70,000	
Unpaid bills, .	•	•		•	•	•	•	•	•	•	•	24,422	
Unpaid dividends,	•	•	•	•	•	•	•	•	•	•	•	8,395	
		•	•	•	•	•	•	•	•	•	•	25	
Accrued interest,	•	•	•	•	•	•	•	•	•	•	•	1,225	00
Total liabilities,	88 p	er bo	oks	of th	e con	npany						\$199,367	91
	_						•					,	
		MA	NUPA	CTU	RING	Acoo	UNT	:.					
										Dr.		CR	
Operating expenses,	, { g	MO,	•	•	•	•	•	•	-	1,776			
	(6)	lectri	c,	•	•	•	•	•	7	7,124	58		
Income from sale of			•	•	•	•	•	•				\$12,606	
residu			•	•_	•	•	•	•				1,298	
sale of	elect						•	•				7,386	93
Balance to profit an	d los	s. J	gas,	•	•	•	•	•	2	2,127			
•		٠ (elect	ric,	•	•	•	•		262	35		
									æ91	1,291	20	\$21,291	90
									44	.,401	90	الاعراءه	JU

		Prop		rn Ta	.00 A	2001	1 2 T			
		I BUF	II Ar	ים ביי	00 A	.000	MI.	Dr.		Ca.
Balance June 30, 189	2,		•	•		•		\$1,186	81	
Balance of gas manu		-			•	•	•			\$2,127 56
Balance of electric m		•	g acco	ount,	•	•	•			262 35
	•		•	•	•	•	•			126 52
• •	• •		•	•	•	•	•	5,301		
Old bills not previou		ported,		•	•	•	•		50	
Bad debts,		•	•	•	•	•	•	229	38	4 000 49
Balance June 30, 189	ઝ, .		•	•	•	•	•			4,808 63
								\$7,325	06	\$ 7,325 06
	CLT	NTON	GA	s LI	тна	CO	MPA	NY.		
	ODI	111011	VA.							
Deal estate (mail				Asse	TB.					A07 000 00
Real estate (gas),		• •	•	•	•	•	•	• •	•	\$27,000 00
Street mains (gas),	•	•	•	•	•	•	•		•	9,000 00 500 00
Meters (gas), .	•	•	•	•	•	•	•	• •	•	1,561 60
-· · · ·		• •	•	•	•	•	•	• •	•	62 00
Tar on hand, .		• •		•	•	•	•	• •	•	200 00
Enrichers on hand	•	• •	•	•	•	•	•	• •	•	124 02
Enrichers on hand, Purifying materials	on he	nd .	•	•	•	•	•	• •	•	100 00
Other gas materials	on ha	nd	•	•	•	•	•	•	•	295 01
Real estate (electric)			•	•	•	•	•	•	•	24,000 00
Steam plant (electric			:	•	•	•	•	• •	•	15,000 00
Electric plant, .			•	•	-	-			•	17,000 00
Lines, meters, lamps	and	glóbes	(eleci	tric).		·				54,000 00
Fuel on hand (electr				,						1,102 12
Carbons on hand,	•			•						153 00
Oil and waste on has	nd,									19 90
Incandescent lamps	on ha	nd, .								300 25
						•				816 17
Office furniture,			•	•		•			•	200 00
Cash on hand, .			•		•	•	•		•	4,502 76
Total assets, as	per bo	oks of	the c	ompa	ny,					\$155,936 83
				•	•			•		• •
			L	(ABIL)	TIBS					
Capital stock, .	•									\$73,000 00
Notes payable, .	•			•						74,000 00
Total liabilities	a a na	n hooke		ha aar	~~~					\$147,000 00
Total liabilities, Profit and loss balan					nben	-	•	• •	•	8,936 83
I TOUT AUG 1035 GAIAU	100,	• •	•	•	•	•	•	• •	•	
		Max	TTD 4 C	TURIN	ra A	CCCT	rer			\$ 155,936 83
		MAN	UFAU	LUKIN	A D	JUUL	41.	DE		Ca.
Operating expenses,	∫ ga	8, .						\$12,771	20	
	(ele	ectric,	•			•		14,920	94	
Income from sale of	-		•	•	•	•	•			\$ 12,503 58
residu		• •	•	•	•	•	•			913 80
sale of					r, .	•	•			19,886 62
Balance to profit and	d loss	∫gai	8, .	•	•	•	•		3 18	
- •		(ele	ctric,	•	•	•	•	4,96	68	
								\$33,30	4 00	\$ 33,304 00

		1	Profi	T Al	nd L)68 <i>A</i>	Lcco	UNT.				
									Dr.		CR.	
Balance June 30, 18			•	•	•	•	•	•			\$ 9,216	
Balance of gas mar						•	•	•			64 6	
Balance of electric	manu	fact	aring	acco	ount,	•	•	•			4,965	68
Dividends declared	, .	•	•	•	•	•	•	•	\$1,460			
Interest paid, . Depreciation, .	•	•	•	•	•	•	•	•	3,983			
Depreciation, .	•	•	•	•		•	•	•	447			
Balance June 30, 18	393,			•	•	•		•	8,936	83		
									\$14,828	54	\$14,828	54
	co	на	SSET	El	LECT	RIC	 co	MPA	NY.			
					Asse							
Real estate, .	• .										\$4,221	89
											7,604	
Steam plant, . Electric plant, .											17,438	
Lines, meters, lamp	s and	Lgin	bes.	:		•	•	•			13,778	
Due for electric ligh	t and	rog	wer.							•	571	
Fuel on hand.			,	•	-	•	-			-	145	
Fuel on hand, Oil and waste on ha	ınd.		•	•	•		•			-	52	
Incandescent lamps Other materials on	on h	hga		-	•	•	•	•	• •	•	54	
Other materials on	hand			•	•	•	•	•		•	35	
Sundry accounts de	io the	· con	nnenw	, •	•	•	•	•	• •	•	13	-
Sundry accounts du Cash on hand, .	10 1110	COL	nbenj	, .	•	•	•	•	• •	•	920	
Cash on hand, .	•	•	•	•	•	•	•	•		•	\$44,835	
				Lı	ABILI	TIB6						
Capital stock, .		•	•	•		•	•			•	\$ 30,000	
Bonds issued, .	•	•	•	•		•	•	•		•	9,000	
Unpaid bills, .	•	•	•				•	•		•	3,108	79
Depreciation fund,	•	•	•	•	•			•		•	1,000	0
Total liabilities	88 D	er h	ooks .	of th	A COT	ne n	.				\$43,108	79
Profit and loss bala	nce P	OI 0	OURB	01 60		ıpan,	,,.	•	• •	•	1,727	
110m and 1088 bala	uco,	•	•	•	•	•	•	•	• •	•		_
											\$44, 835	8
		1	Manu	PACT	rurin	G A	ccor	NT.	Dr.		Cn.	
Operating expenses						_			\$ 5,257		U .	
Income from sale o							:	•	40,-01		\$7,095	6
Balance to profit an			_		P- "0	., .	•	•	1,838	12	4.,000	•
to brone an		-,	•	•	•	٠	•	•				_
		_	_		_	_			\$7,095	62	\$7,09 5	6
		I	PROFI	T A?	ND L	988 A	rcco	UNT.	Dr.		CR.	
Balance June 30, 18	392.				_	_		•	214		\$616	3
Balance of electric		facti	urin <i>o</i>	acco	unt.	•	•				1,838	
	•				,	•	•	•			23	
Other items of inco		•	•	•	•	•	•	•			3	-
Interest paid,	,	•	•	•	•	•	•	•	\$239	65		•
Depreciation, .	•	•	•	•	•	•	•	•	514			
Balance June 30, 18	103	:	•	•	•	•	•	•	1,727			
vuile 00, 10	,	•	*	•	:	•	•	•				
									\$2,481	14	\$ 2,481	14

COTTAGE CITY GAS AND ELECTRIC COMPANY.

Assets.		
Real estate (gas),		
Machinery and manufacturing appliances (gas),		-01 000 50
Street mains (gas),		\$ 21,992 <i>5</i> 0
Meters (gas),		
Due for gas,		364 48
Gas coal on hand,		72 60
Enrichers on hand,		60 00
Other gas materials on hand,		301 32
Stoves on hand,		237 09
Gas fixtures on hand,		219 75
Real estate (electric),		
Steam plant (electric),		
Electric plant,	• • •	9,082 42
Lines, meters, lamps and globes (electric),		
Due for electric light and power,		170 00
Oil and waste on hand,		3 00
Incandescent lamps on hand,		35 50
Other electric materials on hand,		49 66
Sundry accounts due the company		65 33
Sundry accounts due the company,		43 50
Cash on hand,	• • •	121 64
Cash on hand,	• • •	121 01
Total assets, as per books of the company,	• • •	\$32, 818 79
Liabilities.		
Capital stock,		\$25,000 00
Notes payable,		2,000 00
		<u></u>
Total liabilities, as per books of the company,		\$27,000 00
Profit and loss balance,		5,818 79
		\$ 32,818 79
Manupacturing Account.		
	Dr.	Cr.
Occarding company Sgas,	\$3,458 69	
Operating expenses, { gas,	1,152 23	
Income from sale of gas,		\$4,050 99
other sources, gas,		219 56
sale of electric light and power,		2,225 00
gas,	811 86	
Balance to profit and loss, { gas,	1,072 77	
	\$6,495 55	\$ 6,495 55
PROPIT AND LOSS ACCOUNT.	_	_
D. J	Dr.	CR.
Balance June 30, 1892,		\$4,056 16
Balance of gas manufacturing account,		811 86
Balance of electric manufacturing account,	e100 e::	1,072 77
Interest paid,	\$122 00	
Balance June 30, 1893,	<i>5</i> ,818 79	
	\$5,940 79	\$5,940 79

DANVERS GAS LIGHT COMPANY.

Assets.

Real estate,					`						
Machinery and manufac	turi	ng ap	plian	ces,	} .					\$21,782	95
Street mains,		•	•	• .)						
Meters,										462	08
Due for gas,										312	60
Gas coal on hand, .										266	75
Coke on hand,						•				10	50
Tar on hand,						•				90	00
Stoves on hand, .										10	00
Gas fixtures on hand,				•						7	50
Cash on hand,				•						876	60
Notes receivable, .	•	•	•	•	•	•	•			200	00
Total assets, as per l	book	s of t	he c	mpa	ny,	•				\$24,018	98
			Lı	ABIL:	ITIB8						
Capital stock,										20,000	00
Notes payable,							•		•	1,000	00
Unpaid bills,	•	•	٠	•	•	•	•		•	47	47
Total liabilities, as p	oer b	ooks	of th	ie coi	mpan	٧				\$21,047	47
Profit and loss balance,	•		•		•	•	•			2,971	
	1	Mani	UPAO:	ruri	NG A	.ccou	NT.			\$24, 018	98
0								Dr.		CR.	
Operating expenses, .			•	•	•	•	•	\$4,085	52	~ - 40	
Income from sale of gas			•	•	•	•	•			5,540	
residuals,			•	•	•	•	•			223	-
other source			•	•	•	•	•	1 005		18	00
Balance to profit and los	8,	٠	•	•	•	•	•	1,697	10		
								\$ 5,782	67	\$ 5,782	67
	1	PROP:	IT A	TD L	088	CCO	UNT.	Dr		Cr.	
Balance June 30, 1892,	_			_				DR.	•	\$2,159	49
Balance of gas manufact		10 AC	Mpnt		•	•	•			1,697	
Other items of income,				·, ·	•	•	•			1,057	
Dividends declared, .	:		•	•	•	•	•	8400	00	191	w
Interest paid,	:		:	•	•	•	•	-	35		
Depreciation.	•	•	•	•	•	•	•		71		
Depreciation, Balance June 30, 1893,	:	:	:	:	•	•	•	2,971			
	•	•	•	•	•	•	•				_
								\$4,047	57	\$ 4,047	57

DEDHAM ELECTRIC COMPANY.

Assets.

Real estate,	•		•		•	•	•		•	•	\$13,768 68
Steam plant,						. •					15,162 76
Electric plant,						•		•			11,849 23
Lines, meters, l	amp	s an	d glo	bes,							64,916 68

182	GAS	ANI)	EL	EC	T	RIC	LI	GH	т.		[Jan.
Patent rights,												\$ 5,741 7 8
Due for electric		power							•			2,094 48
Fuel on hand.												75 45
Fuel on hand, Carbons on han Oil and waste of Incandescent is Globes on hand Office furniture	ıd, .											48 00
Oil and waste o	n hand,											26 75
Incandescent la	mps on h	and, .										848 80
Globes on hand	l, .									•		21 85
Office furniture	,											16 0 0
Office furniture Other electric n	naterials o	n hand	l,									437 51
TTOTACO, MONTON	D, COC.,			•			•		•			454 50
Sundry accoun	ts due the	compa	ny,	,								533 80
Insurance, . Advanced inter							•					325 63
Advanced inter	est, .											425 35
Cash on hand,				•			•	•.				193 16
Notes receivable	le, .				•	•	•	•		•		1,207 50
Total asset	s, as per t	ooks o	f tl	ie con	pan	у,		•			•	\$118,147 91
				LIAI	BILIT	IB	3.					
Capital stock,											_	\$60,000 00
Notes payable,				:	:	:				•	•	52,546 63
Unpaid bills,	: :				:	:				:	٠	2,170 25
Interest due bu				-		:			•	•	•	157 04
Inscices and bu	e not para	., .		•	•	•	•	•	•	•	•	101 04
Total liabil Profit and loss	lities, as p balance,	er bool	K 8 (of the	com	pa	ny,	•		:	•	\$114,873 92 3,273 99
												\$118,147 91
		MA	NU	PACTU	RIN	3 £	ccou	NT.		Dr.		CR.
Operating expe	nses			_	_				8 7	,947	97	CE.
Income from s	ale of elec	tric ligi	ht a	nd pa	wer			•	Ψ.	,	٠,	\$13,753 08
Income from o												28 50
Balance to prof	it and loss						·			5,833	61	
Dulling to pro-		-, -		•	•	•	•	•	`	-,000		
									212	3,781	58	\$13,781 58
		Pro	PIT	AND	Los	8 .	Accou	NT.		,	-	V,
										DR.		Cz.
Balance June 3						•	•	•				\$1,176 43
Balance of elec		facturii	ng t	accou	nt,	•	•	•				5,833 61
Guarantee func				•	•	•	•	•	•			1,753 60
Other items of				•	•	•	•	•				309 04
Dividends decl	ared, .			•	•	•	•	•	-	3,600		
Interest paid, Balance June 3					•	•	•	•		2,198		
Balance June 3	10, 1893,			•	•	٠	•	•		3,273	99	
			_						*	,072	68	\$9,072 68
DEDHAM	AND E	IYDE	P.				AND	ELE	CTR	ic (CON	IPANY.
					88ET	8.						
Real estate,						•	•	•	•	•	•	\$7,704 12
Machinery and			spp		8,	٠	•		•	•	•	11,866 22
Street mains,				•	•	•	:	•	•	•	•	22,193 97
Meters, .				• .	•	•	_				٠	1,422 46
Meters, Due for gas, Gas coal on ha				•	•	•	•	•	•	•	•	
Gas coal on ha	n d, .				•	•	•	•	•	•	•	781 87

1894.]	PUI	BLIC	Þ	oct	ĴМ	EN	Ť-	N	o.	35.		183	
Coke on hand, .		•	•	•	•	•	•	•	•	•	•	\$ 78 78	
Tar on hand,		•	• .	•	•	•	•	•	•	•	•	501 00	
Stoves on hand, Gas engines and		•	:}	•	•	•		•			•	2,243 96	,
Horses, wagons,												331 68	
Sundry accounts			enw	•	•	•	•	•	•	•	•	35 40	
Office furniture,					•	•	:	•	•	•	:	160 42	
Cash on hand,			•		•			·				1,934 12	
Investments,		•			•							480 00	
•						_						950 700 DE	
Total assets, Profit and loss b								•	•	•	•	\$50,789 85 57,863 11	
Front and loss o	alance,	, •	•	•	•	•	•	•	•	•	•	07,000 11	
												\$108,652 96	,
				LIAB	ILIT	TES.							
Capital stock,			•	•	•	•	•	•	•	•	٠	\$100,000 00	
Bonds issued,			•	•	•	•	•	•	•	•	•	8,500 00	
Unpaid bills,				•	•	•	•	•	•	•	•	25 46	
Interest due but	not pa	ıa,	•	•	•	•	•	•	•	•	•	127 50	
Total liabili	des, as	per boo	ks of	the	com	pany	, .					\$108,652 96	í
			•										
		Ma	NUP	ACTU	RING	3 A.c	cou	NT.					
										Dr.		CR.	
Operating expen	ses, .		•	•	•	•	٠	•	\$10	0,971	85	410 005 5	
Income from sal			•	•	•	•	•	•				\$12,087 75	
	iduals,		•	•	•	•	•	•				1,063 29	
Balance to profit	er sou		•	•	•	•	•	•		2,341	14	161 95	1
parance to brom	anu ic	,,	•	•	•	•	•	•					
									\$13	3,312	99	\$13,312 99	
•		Pro	PIT .	AND	Los	8 Ac	cov	NT.		Dr.		CR.	
Balance June 30	. 1892.	•	_		_	_			25	3,840	52	CR.	
Balance of gas n	, 1002, nanufa	cturing s	secou			:		÷	•	,,,,,	-	\$2,341 14	
Rents, .								•				84 00	
Interest paid,										572	54		
										875	19		
Depreciation, Balance June 30	, 1893,				•	•		•				<i>5</i> 7,863 11	
									-	0,288	OK		
									фоч	J,200	20	\$60,288 25	
	DOI	CHES'	TER	GA	S L	IGH	T (COMP	AN	Y.			
						_							
D				A	88 E T	в.							
Real estate,	· .			•	:)								
Machinery and a Street mains.		_	appi	ıance	×8, }	•	•	•	• ·	•	•	\$540,358 94	;
			•	•	. ,							00 000 01	
Meters,	• •			•	•	•	•	•	•	•	•	20,009 01	
Due for gas, Gas on hand,					•	•	•	•	•	•	•	14,294 84	
Enrichers on ha	nd.			•			:	•	•	•	•	79 83 2 97	
Purifying mater	iala on	hand.	•	•	•		:		•	•	•	298 85	
Purifying mater Other gas mater	ials on	hand.		<u>.</u>	• .	•	•	•	•	•	•	3,394 76	
Gas fixtures on	hand.					• .	:	•	:	•	:	144 63	
Sundry accounts	due tl	he comp	anv.			•		:		•	:	941 93	
Cash on hand,					:	:		:	:	:	:	4,598 68	
Notes receivable	, .	•		•			•					5,417 00	
Total assets										•	٠	\$ 589,541 44	
							•	•					

					Li	ABIL	ITIRS	ı.					
Capital stock,					•								\$400,000 00
Unpaid bills,						•		•					13,070 21
Deposits, .	•	•			•		•	•					872 05
Total liab	lities.		ner h	ook e	of th		mnar	שר					8413,942 26
Profit and loss	hala:	nce.	,				шран	·y,	:	•	•	•	175,599 18
11020 424 1050	-	,	•	•	•	•	•	•	•	•	•	•	
													\$589,541 44
				Man	UPAC:	TURI	NG A	COOt	JNT.				_
Operating expe	nn en e										.Dr 0,954		Car
Income from s			•	•	•	•	•	•	•	фо	U,3UE	81	#105 200 52
Income from o	alo oi	Res	, .	•		•	•	•	•				\$125,390 53
Balance to pro	er en	d las	œs,			•	•	•	•	4	4 470	EO	41 00
Dalatice to pro	пг ап	u 108	,	•	•	•	•	•	. •		4,476	-	
										\$ 12	5,431	5 3	\$125,431 53
			F	ROP	IT AN	D L	088	Acco:	UNT.				
Dalamas Tuma (A 100	~									Dr.		Ch.
Balance June &	•			•		•	•	•	•				\$161,937 70
Balance of gas						•	•	•	•				44,476 56
Interest receive	εα,		•	•	•	•	•	•	•				138 04
Rents,	٠.	•	•	•	•	•	•	•	•	•••			1,046 88
Dividends decl	ared,	•	•	•	•	•	•	•	•		2,000		
Balance June	50, 189	₩,	•	•	•	•	•	•	•	178	5,599	18	
										\$20	7,599	18	\$207,599 18
	1	SAS	I. R	OST	ON C	BAŁ	LIG	HT	COM	LPAN	ıY.		
Real estate,			т в	ost		3A8 A881		HT	COM	LPAN	IY.		•
Real estate, Machinery and	•		•	•		∆ 881		нт	COM	LPAN	IY.		. \$229.037.00
Machinery and Street mains,	man	ufac	turin	•		∆ 881		HT	·	·	·	•	\$ 229,037 00
Machinery and	man	ufac	turin	ng ap		∆ 881		· HT	·		·	•	\$229,037 0 0
Machinery and Street mains, Meters, Due for gas,	man	ufac	turin	g ap	plianc	∆ 881		•HT •	·				\$229,037 00 6,069 64
Machinery and Street mains, Meters, Due for gas,	man	ufac	turin	g ap	plianc	∆ 881		•HT •					
Machinery and Street mains, Meters, Due for gas,	man	ufac	turin	g ap	plianc	∆ 881		•HT •					6,069 64
Machinery and Street mains, Meters, Due for gas, Gas coal on ha Coke on hand, Purifying mate	man	ufac	turin		plianc	∆ 881		•HT					6,069 64 2,811 42 45 00 126 48
Machinery and Street mains, Meters, Due for gas, Gas coal on ha Coke on hand, Purifying mate Other gas mate	man	ufac	turin	g ap	plianc	A881		•HT					6,069 64 2,811 42 45 00 126 48 998 00
Machinery and Street mains, Meters, Due for gas, Gas coal on ha Coke on hand, Purifying mate Other gas mate Stoves on hand	man	ufac	turin	g ap	plianc	A881		•HT					6,069 64 2,811 42 45 00 126 48 998 00 110 57
Machinery and Street mains, Meters, Due for gas, Gas coal on ha Coke on hand, Purifying mate Other gas mate Stoves on hand Gas fixtures on	man	ufac	turin and, and,	g ap	plianc	A881		· · · · · · · · · · · · · · · · · · ·					6,069 64 2,811 42 45 00 126 48 998 00
Machinery and Street mains, Meters, Due for gas, Gas coal on ha Coke on hand, Purifying mate Other gas mate Stoves on hand Gas fixtures on Horses, wagon	mand, rials (oufac	turin	. g ap	pliance	A881		· · · · · · · · · · · · · · · · · · ·					6,069 64 2,811 42 45 00 126 48 998 00 110 57 1,498 49 328 50
Machinery and Street mains, Meters, Due for gas, Gas coal on ha Coke on hand, Purifying mate Other gas mate Stoves on hand Gas fixtures on	mand, rials (oufac	turin	. g ap	pliance	A881						•	6,069 64 2,811 42 45 00 126 48 998 00 110 57 1,498 49
Machinery and Street mains, Meters, Due for gas, Gas coal on ha Coke on hand, Purifying mate Other gas mate Stoves on hand Gas fixtures on Horses, wagon Sundry account Cash on hand,	mand,	oufac	turin	. g ap	pliance	A881							6,069 64 2,811 42 45 00 126 48 998 00 110 57 1,498 49 328 50
Machinery and Street mains, Meters, Due for gas, Gas coal on ha Coke on hand, Purifying mate Other gas mate Stoves on hand Gas fixtures on Horses, wagon Sundry accoun	mand,	on h	turin and,	. g ap	pliance	A881						•	6,069 64 2,811 42 45 00 126 48 998 00 110 57 1,498 49 328 50 511 32
Machinery and Street mains, Meters, Due for gas, Gas coal on ha Coke on hand, Purifying mate Other gas mate Stoves on hand Gas fixtures on Horses, wagon Sundry accoun Cash on hand, Investments,	man	on h	turin	g app	pliance	Assi.						•	6,069 64 2,811 42 45 00 126 48 998 00 110 57 1,498 49 328 50 511 32 25,620 15 40,450 00
Machinery and Street mains, Meters, Due for gas, Gas coal on ha Coke on hand, Purifying mate Other gas mate Stoves on hand Gas fixtures on Horses, wagon Sundry account Cash on hand,	man	on h	turin	g app	pliance	Assi.							6,069 64 2,811 42 45 00 126 48 998 00 110 57 1,498 49 328 50 511 32 25,620 15
Machinery and Street mains, Meters, Due for gas, Gas coal on ha Coke on hand, Purifying mate Other gas mate Stoves on hand Gas fixtures on Horses, wagon Sundry accoun Cash on hand, Investments,	man	on h	turin	g app	pliane	Assi							6,069 64 2,811 42 45 00 126 48 998 00 110 57 1,498 49 328 50 511 32 25,620 15 40,450 00
Machinery and Street mains, Meters, Due for gas, Gas coal on ha Coke on hand, Purifying mate Other gas mate Stoves on hand Gas fixtures on Horses, wagon Sundry accoun Cash on hand, Investments,	mand,	on h	turin	g app	pliane	Assi	}						6,069 64 2,811 42 45 00 126 48 998 00 110 57 1,498 49 328 50 511 32 25,620 15 40,450 00
Machinery and Street mains, Meters, Due for gas, Gas coal on ha Coke on hand, Purifying mate Other gas mate Stoves on hand Gas fixtures on Horses, wagon Sundry accoun Cash on hand, Investments, Total asset	mand,	on h	turin	g app	pliane	Assi	}						6,069 64 2,811 42 45 00 126 48 998 00 110 57 1,498 49 328 50 511 32 25,620 15 40,450 00
Machinery and Street mains, Meters, Due for gas, Gas coal on ha Coke on hand, Purifying mate Other gas mate Stoves on hand Gas fixtures on Horses, wagon Sundry accoun Cash on hand, Investments, Total asset Capital stock,	mand,	on h	turin	g app	pliane	Assi	}						6,069 64 2,811 42 45 00 126 48 998 00 110 57 1,498 49 328 50 511 32 25,620 15 40,450 00 \$307,606 57
Machinery and Street mains, Meters, Due for gas, Gas coal on ha Coke on hand, Purifying mate Other gas mate Stoves on hand Gas fixtures on Horses, wagon: Sundry accoun Cash on hand, Investments, Total asset Capital stock, Unpaid bills, Deposits,	mani i mani i. i. i. i. i. i. i. i. i. i. i. i. i.	on factorial control of the control	and, coom coooks	g app	ppliance	Assi	lets.						6,069 64 2,811 42 45 00 126 48 998 00 110 57 1,498 49 328 50 511 32 25,620 15 40,450 00 \$307,606 57
Machinery and Street mains, Meters, Due for gas, Gas coal on ha Coke on hand, Purifying mate Other gas mate Stoves on hand Gas fixtures on Horses, wagon Sundry accoun Cash on hand, Investments, Total asset Capital stock, Unpaid bills, Deposits, . Total liabil	mand,	on hoon h	turin and,	g app	ppliance	Assi	mpan						6,069 64 2,811 42 45 00 126 48 998 00 110 57 1,498 49 328 50 511 32 25,620 15 40,450 00 \$307,606 57 \$220,000 00 2,508 57 684 87 \$223,193 44
Machinery and Street mains, Meters, Due for gas, Gas coal on ha Coke on hand, Purifying mate Other gas mate Stoves on hand Gas fixtures on Horses, wagon: Sundry accoun Cash on hand, Investments, Total asset Capital stock, Unpaid bills, Deposits,	mand,	on hoon h	turin and,	g app	ppliance	Assi	lets.						6,069 64 2,811 42 45 00 126 48 998 00 110 57 1,498 49 328 50 511 32 25,620 15 40,450 00 \$307,606 57

	w				4							
	M	ANU	PACT	URIN	G A	CCOU	NT.	1	DR.		CR	
Operating expenses, .								\$55,8	18	12		
Operating expenses, . Income from sale of gas, residuals.											\$70,466	75
residuals,											8,995	
other source	·s.										206	
Balance to profit and loss			_	-				24,	51	05		
Daniel to Promo and total	,	•	•	•	•	•	•			_		
•	Pı	POPI	T AN	n I.	ngg A	CCO	mr.	\$ 79,0	369	17	\$ 79,669	17
	• •			<i>-</i>	70.7 2.				DR.		Cr.	
Balance June 30, 1892,											\$81,231	00
Balance of gas manufactu	uring	acc	ount,	, .							24,151	05
Interest received, .											3,054	68
Jobbing account, .											411	53
Other items of income,											16	66
Dividenda declared	_							\$22,	000	00		•
Depreciation							Ī	• .	451			
Ralance June 20 1202	•	•	•	•	•	•	•			13		
Depreciation, Balance June 30, 1893,	•	•	•	•	•	•	•					
						_		\$ 108,	864	92	\$108,864	92
72.4	OTI		MPTO	NAT A	2 4 9	CO	M D A	NW				
E2	79.11	HAI		A88E		CO	MPA	NI.				
Deal astata (mas)				A 88 E	18.						A 0 700	~
Real estate (gas), .				·	•	•	•	•	•	•	\$9,500 10,500	
Machinery and manufact				CEB (gas),	•	•	•	•	•	•	
Street mains (gas), .	•	•	•	•	•	•	•	•	•	•	8,000	
Meters (gas),	•	•	•	•	•	•	•	•	•	•	500	
Due for gas,	•	•	•	•	•	•	•	•	•	•	611	
Gas coal on hand, .	•	•	•	•	•	•	•	•	•	•	175	
Coke on hand,	•	•	•	•	•	•	•	•	•	•	75	
Tar on hand,	•		•	•	•	•	•	•	•	•	325	
Gas coal on hand,	•	•			•		•	•			240	00
Purifying materials on h	and,										12	00
Other gas materials on he	and,							•			50	00
Gas fixtures on hand,											2,286	71
Real estate (electric),											2,589	
Steam plant (electric).											5,350	
Steam plant (electric), Electric plant,	·		·	-		-		-		·	536	
Lines, meters, lamps and	احاما	hee .	(alect	ric)	:	•	•	•	•	•	40	
Patent rights,							•	•	•	•	36	
						•	٠	•	•	•		
Due for electric light and						•	•	•	•	•	40	
Other electric materials of					•	•	•	•	•	•	20	-
Cash on hand,	•	•	•	•	•	•	•	•	•	•	395	20
Total assets, as per t	ook	s of	the c	o m pa	any,	•	•	•	•	•	\$ 41,281	2
_			Lı	ABIL	ITIE	в.						
Capital stock,	•	•	•	•				•			\$30,000	0
Notes payable,	•	•	•	•	•	•	-	•	•	•	5,000	0
Total liabilities, as p	er bo	oks	of th	e coı	npan	叉, .					\$35,000	0
Profit and loss balance,											6,281	
,												

		MANU	FAC'	TURING	3 /	Accor	NT.			
								Dr.		CR.
Operating expenses (ga	8,							\$5,872	60	
Operating expenses, { gale	ctı	ric,						1,959	12	•
Income from sale of gas,				•				•		38,568 51
residuals.										468 76
other source							-			7 50
sale of elect		•								2,103 76
other source		•		•	, .	•	•			50 00
	•		•		•	•	•			50 00
Balance to profit and loss,		gas,	•	•	•	•	•	3,172	17	
20.0 pro-20 020 1000	•	l electi	ric,	•	•	•	•	194	64	
								\$11,198	53	\$11,198 53
]	Profi	T A?	VD LO	88	Acco	UNT.	_		_
								Dr.		Cr.
Balance June 30, 1892,	•	•	•	•	•	•	•			\$ 5,122 75
Balance of gas manufactu	rir	ng acco	ount	, .						3,172 17
Balance of electric manufe	act	uring	acco	ount,						194 64
Dividends declared, .								\$1,800	00	
Interest paid								408		
Balance June 30, 1893,		•						6,281	23	
									_	
								\$ 8, 4 39	56	\$8,489 5 6

EDISON	ELI	ECT:	RIC	ILL	UM	INA	ring	CO	MPA	NY	OF	во	STON.	
						A88B	rs.							
Real estate,					•)								
Steam plant,						1								
Electric plant,						} .						. \$	2,774,413	66
Lines, meters, l	amp	and	l gloi	bes,		1						-		
Patent rights,	•		•			j								
Due for electric	light	t and	pow	er,		•							62,638	02
Carbons on har	ıd,		•		.]	1							•	
Oil and waste o	n ha	nd,				İ								
Incandescent la						l								
Globes on hand	, -		•			1								
Other electric m	ateri	als c	n ha	ınd,		•	•	•	•	•	•	•	130,125	19
Motors on hand	l ,			•		l								
Electric fixture	on l	hand				1								
Horses, wagons	, etc.	••	•			1		,						
Sundry account				pany	·, . ´	•							35,062	97
Cash on hand,					•								69,397	
Notes receivable	е,												3,105	11
Investments, re	al es	tate,		•		•	•	•	•	•	•		225,912	
Total assets	ı, as	per l	ook	s of t	he c	ompa	ny,	•	•	•	•		3,300,654	46
					Lı	ABILI	ITI BS.							
Capital stock,	•				•	•			•	•		. \$	2,070,800	00
Bonds issued,												•	780,500	00
Notes payable,				•	•	•							299,000	00
Unpaid bills,					•								1,629	29
Deposits, .		• .				•	•						845	09
Suspense accou	n ts ,												12,102	27
Interest due but	t not	paid	,	•	•	•	•	•	•	•	•	•	6,145	00

1894.] PUBLIC	2 1	DOC	CUN	ME:	NT-	_ N	lo.	35.		18	37
Reserved fund,										\$24,000	00
Depreciation fund,										60,000	00
Amounts due from the compa				led a	bove,		•			19,157 	42
Total liabilities, as per bo	nks	of th	e cor	nnen	▼.	_	_			83 .274.179	07
Profit and loss balance, .					٠,	·		·		\$3,274,179 26,475	39
	·	•	•	•	•			•			_
•	f . w			.a A	.ccov	N-T				\$ 3,300,65 4	4 6
						М 1.		Dr.		CR.	
Operating expenses,	•	•	•	•	•		\$ 32	9,717	44		
Income from sale of electric l	ight	and	powe	r, .	•	•				\$ 567,995	
other sources, e	lect	ric,	•	•	•	•				392	63
Balance to profit and loss,	•	•	•	•	•	•	23	8,671	18		
							856	8,388	62	\$ 568,388	62
P	ROF	TT AR	n L	088 /	1 ccou	NT.	•			-	
Ralaman Turna 90 1000								Dr.		CR.	47
Balance June 30, 1892, .			•	•	•	•				\$52,418 238,671	
Balance of electric manufacturates Interest received,				•	•	•				3,583	
		•	•	•	•	•				4,248	
Sale of supplies, Steam sales,	•	•	•	•	•	•				4,277	
Dividends declared,	•	•	•	•	•	•	014	9,298	ΔΛ		02
Dividends declared, Interest paid,	•		•	•	•	•		8,420			
Depreciation	•	•	•	•	•	•		5,000			
Depreciation,		:	:	:	•	•		4,000			
Ralance June 20 1893	•	•	•	•	•	•		6,475			
24mice 7 and 60, 1000,	•	•	•	•	•	•			_		
							830	2 103	30	@303 103	30
EDISON BLECTRIC I	LLU	JMIN	ITA	NG		PAI	•	•		\$303,193 OCKTON.	39
EDISON BLECTRIC I	LLU		TATI Assa		COM	PAI	•	•			39
Paul astata			Asse	TS.		PAI	•	•			
Paul astata			Asse	TS.		PA1	•	•		\$52,102 36,778	69 19
Paul astata			Asse	TS.		PAI	•	•		\$52,102 36,778 78,603	69 19 13
Paul astata			Asse	TS.				•		\$52,102 36,778 78,603 67,632	69 19 13 81
Paul astata			Asse	TS.		•		•		\$52,102 36,778 78,603 67,632 19,000	69 19 13 81 00
Paul astata			Asse	TS.				•		\$52,102 36,778 78,603 67,632 19,000 274	69 19 13 81 00 43
Paul astata			Asse	TS.		•		•		\$52,102 36,778 78,603 67,632 19,000 274 2,543	69 19 13 81 00 43 20
Paul astata			Asse	TS.		•	₹	•		\$52,102 36,778 78,603 67,632 19,000 274 2,543 272	69 19 13 81 00 43 20 40
Paul astata			Asse	TS.		•	₹	•		\$52,102 36,778 78,603 67,632 19,000 274 2,543 272 9,034	69 19 13 81 00 43 20 40 48
Real estate, Steam plant, Electric plant, Lines, meters, lamps and glo Patent rights, Incandescent lamps on hand, Electric materials on hand, Motors on hand, Horses, wagons, tools, etc., Sundry accounts due the com	bes,	· · · · ·	Ass :	TS.		•	₹	•		\$52,102 36,778 78,603 67,632 19,000 274 2,543 272 9,034 8,378	69 19 13 81 00 43 20 40 48 96
Real estate, Steam plant, Electric plant, Lines, meters, lamps and glo Patent rights, Incandescent lamps on hand, Electric materials on hand, Motors on hand, Horses, wagons, tools, etc., Sundry accounts due the com	bes,	· · · · ·	Ass :			•	₹	•		\$52,102 36,778 78,603 67,632 19,000 274 2,543 272 9,034 8,378 535	69 19 13 81 00 43 20 40 48 96 90
Real estate, Steam plant, Electric plant, Lines, meters, lamps and glo Patent rights, Incandescent lamps on hand, Electric materials on hand, Motors on hand, Horses, wagons, tools, etc., Sundry accounts due the com Interest and insurance prepai Cash on hand,	bes,		Ass :			•	₹	•		\$52,102 36,778 78,603 67,632 19,000 274 2,543 272 9,034 8,378 535 439	69 19 13 81 00 43 20 40 48 96 90 57
Real estate, Steam plant, Electric plant, Lines, meters, lamps and glo Patent rights, Incandescent lamps on hand, Electric materials on hand, Motors on hand, Horses, wagons, tools, etc., Sundry accounts due the con	bes,		Ass :			•	₹	•		\$52,102 36,778 78,603 67,632 19,000 274 2,543 272 9,034 8,378 535	69 19 13 81 00 43 20 40 48 96 90 57
Real estate, Steam plant, Electric plant, Lines, meters, lamps and glo Patent rights, Incandescent lamps on hand, Electric materials on hand, Motors on hand, Horses, wagons, tools, etc., Sundry accounts due the com Interest and insurance prepai Cash on hand, Total assets, as per book	bes,	iy,	Ass :			•	₹	•		\$52,102 36,778 78,603 67,632 19,000 274 2,543 272 9,034 8,378 535 439 \$275,595	69 19 13 81 00 43 20 40 48 96 90 57
Real estate, Steam plant, Electric plant, Lines, meters, lamps and glo Patent rights, Incandescent lamps on hand, Belectric materials on hand, Motors on hand, Horses, wagons, tools, etc., Sundry accounts due the com Interest and insurance prepai Cash on hand, Total assets, as per book Capital stock,	bes,	iy,	Asse			•	₹	•		\$52,102 36,778 78,603 67,632 19,000 274 2,543 272 9,034 8,378 535 439 \$275,595	69 19 13 81 00 43 20 40 48 96 57 76
Real estate, Steam plant, Electric plant, Lines, meters, lamps and glo Patent rights, Incandescent lamps on hand, Electric materials on hand, Motors on hand, Horses, wagons, tools, etc., Sundry accounts due the con Interest and insurance prepai Cash on hand, Total assets, as per book Capital stock, Bonds issued,	bes,	iy,	Asse			•	₹	•		\$52,102 36,778 78,603 67,632 19,000 274 2,543 272 9,034 8,378 535 439 \$275,595	69 19 13 81 00 43 20 40 48 96 90 57 76
Real estate, Steam plant, Electric plant, Lines, meters, lamps and glo Patent rights, Incandescent lamps on hand, Electric materials on hand, Motors on hand, Horses, wagons, tools, etc., Sundry accounts due the con Interest and insurance prepai Cash on hand, Total assets, as per book Capital stock, Bonds issued, Notes payable,	bes,	iy,	Asse			•	₹	•		\$52,102 36,778 78,603 67,632 19,000 274 2,543 272 9,034 8,378 535 439 \$275,595	69 19 13 81 00 43 20 40 48 96 90 57 76
Real estate, Steam plant, Electric plant, Lines, meters, lamps and glo Patent rights, Incandescent lamps on hand, Electric materials on hand, Motors on hand, Horses, wagons, tools, etc., Sundry accounts due the con Interest and insurance prepai Cash on hand, Total assets, as per book Capital stock, Bonds issued, Notes payable, Unpaid bills,	bes,	iy,	Asse			•	₹	•		\$52,102 36,778 78,603 67,632 19,000 274 2,543 272 9,034 8,378 535 439 \$275,595 \$100,000 100,000 44,750 2,790	69 19 13 81 00 43 20 40 48 96 90 57 76
Real estate, Steam plant, Electric plant, Lines, meters, lamps and glo Patent rights, Incandescent lamps on hand, Electric materials on hand, Motors on hand, Horses, wagons, tools, etc., Sundry accounts due the com Interest and insurance prepai Cash on hand, Total assets, as per book Capital stock, Bonds issued, Notes payable, Unpaid bills, Interest accrued,	bes,	iy,	Asse			•	₹	•		\$52,102 36,778 78,603 67,632 19,000 274 2,543 272 9,034 8,378 535 439 \$275,595 \$100,000 100,000 44,750 2,790 1,000	69 19 13 81 00 43 20 40 48 96 90 57 76
Real estate, Steam plant, Electric plant, Lines, meters, lamps and glo Patent rights, Incandescent lamps on hand, Electric materials on hand, Motors on hand, Horses, wagons, tools, etc., Sundry accounts due the con Interest and insurance prepai Cash on hand, Total assets, as per book Capital stock, Bonds issued, Notes payable, Unpaid bills,	bes,	iy,	Asse			•	₹	•		\$52,102 36,778 78,603 67,632 19,000 274 2,543 272 9,034 8,378 535 439 \$275,595 \$100,000 100,000 44,750 2,790	69 19 13 81 00 43 20 40 48 96 90 57 76

		M	ANUI	PACT	URIN	ig Ac	COU	T.		n-		Ca.
Operating expenses	2 .								\$41,	Dr. 550		CE.
income from sale of				nd r	· MWAI	· ·	•	•	Ψ,		•-	\$ 62,461 48
Balance to profit a						•	•	:	20,	911	47	V 02,101 10
									\$ 62,		48	\$62,461 48
		Pi	ROFIT	' AN	v Lo	988 A	ccou	NT.				
Balance of electric	manni	la atn	dna i		nnt					Dr.		Cr. \$20,911 47
Other items of inco			ing a	BCCO	unt,	•	•	•				185 59
Dividends declared			•	•	•	•	•	•	26.	M	00	100 00
interest paid, .		•	:	•	•	•	•	•		280		
Material and fixtu		unts.	•			•	•	•		456		
Depreciation fund,										235		
Other items, .											53	
									\$21.	 097	 06	\$21,097 0
			-		-							
EDISON ELE	CTRIC	L	LUM	IN	ATIN	iG C	OMI	AN	OF	F	ALL	RIVER.
					A88E	TS.						
Real estate,												
Steam plant, Electric plant,	•	•	•	•	•	•	•	•	•	•	•	\$77, 188 8
Lines, meters, lam	ps and	glot	œs,									43,967 9
Patent rights, .	•											10,000 0
Due for electric lig	ht and	l pow	er,						٠.			1,082
Other electric mate	erials c	n ha	nd,					•	•			6,439 4
Motors on hand,				•		•	•		•			9,623 (
Sundry accounts d							•	•	•	•	•	3,864
Cash on hand, .	•	•	•	•	•	•	•	•	•	•	•	919
Total assets, a	s per t	000ks	of t	he o	ompa	ny,	•	•	•	•	•	\$ 153,085
Capital stock, .				LI	ABIL	ITIES	•					\$90,000
Notes payable, .			:	:	•	•	•	•	•	•	•	43,500
Unpaid bills, .			:	:			•	•	•		•	8,656
Total liabilitie		ar h	whe	of +1	ha co	mnon						\$142,156
Profit and loss bal								:	•	•	•	10,929
		•	•	•	•	·	•	•	•	٠	·	
												\$153,085
		1	L ANU	FAC	TURI	NG A	ccot	NT.		Dr		Cr.
Operating expense	28			_		_			\$ 30		3 64	C 22.
Income from sale	-			and	DOW(er.	·		***	,		3 46,117
Income from other							•	•				1,336
Balance to profit a			•		•	•	•	•	16	,66	4 80	

	Pre	OPIT	AND	Loss	Ac	COUN	г.	Dr. ·	Cr.
Balance June 30, 1892,									\$ 3,460 79
Balance of electric man	ufacti	aring	acco	ount,					16,664 80
Dividends declared, .								\$7,200 00	
Interest paid,								1,117 22	
Wiring account, .								878 67	
Balance June 30, 1893,						. •		10,929 70	
						•			
								\$20,125 59	\$20,125 59

ELECTRIC LIGHT AND PATENT FLOORING COMPANY OF AMESBURY.

(See AMESBURY ELECTRIC LIGHT, HEAT AND POWER COMPANY.)

ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

(See ABINGTON AND ROCKLAND.)

ELIOT FALLS ELECTRIC LIGHT COMPANY.

(From Feb. 1, 1893.)

					A881	TS.							
Electric plant, .	•		•					•			•	\$83,259 6	50
Due for electric li	ght and	d po	wer,									188 (00
Cash on hand, .	•	•	•	•	٠	•	•	•	•		•	1,337	41
Total assets,	as per	book	s of t	he c	ompa	ıny,				•		\$84,785)1
				Lı	ABIL	ITI BS							
Capital stock, .												\$81,800	00
Notes payable.												1,580	00
Unpaid bills, .	•	•			•					•	•	1,338	26
Total liabiliti	ies, as 1	er b	ooks	of th	e cor	npan	v.					\$84,718	26
Profit and loss be			•		•	-	•	•		•	•	66	75
												\$84,785	01
]	MANI	JPAC	TURI	NG A	ccou	NT.		Dr.		Cr.	
Operating expens	.es								9.	1,102		CK.	
Sale of electric lig					•	•	•	•	Ψ	.,.02	10	\$1,172	na
Balance to profit	•	•	•		:		•	•		69	58	V -,-,-	••
										1,172	04	\$1,172	— 04
		1	PROFI	T AN	m L	ORR A	l ccoi	INT.	•	-,		* -,	
		-			-					Dr.		Cr.	
Balance of electri	ic manı	afact	uring	acc	ount,							\$69	58
Interest paid, .										\$ 2	83		
Balance June 30,	1893,	•	•	•	•	•	•	•		66	75		
										\$ 69	58	\$69	

\$135,169 97

Real estate,

FALL RIVER ELECTRIC LIGHT COMPANY.

	rall	ĸ	I V I	S.R.	CLE	JIKI	C L	IGH	1 00	JM P.	ANI	•	
						Asse	T8.						
Real estate (ele-	ctric),												\$ 26,800 00
Steam plant,													38,066 04
Electric plant,													48,244 12
Lines, meters, le	amps s	baı	glol	bes,									58,67 1 65
Lines, meters, le Patent rights,					٠.								8,000 00
Due for electric	light s	nd	роч	rer,									6,619 41
Cash on hand,			•	•	•	•					•		13,969 29
Total assets	, as pe	r b	ook	of	the co	ompa	ny,	•					\$200,370 51
					Lı	ABIL	TIES						
Capital stock,													\$160,733 34
Notes payable,													10,500 00
Unpaid bills,				:		:		•			•		1,200 00
Reserved fund,			•	•	•	•	٠	•	•	•	•	•	19,500 00
Total liabil	ities. a	s De	r b	ooks	of th	ie coi	n nan	١٧.					8 191,933 34
Profit and loss	balanc	e,		•	•	•	•	•	•				8,437 17
													\$200,370 51
			1	MAN	JFACT	rurii	iG A	CCOU	NT.		Dr.		CR.
Operating expe	nese									94	3, 75 8	00	CE.
Income from sa									•	4) 1.	0,,00	00	\$67,870 84
Balance to profi									•	2	4,112	84	401,010 01
Danance so pron	it and	.000	,	•	•	•	•	•	•	_			
										\$ 6	7,870	84	\$67,870 84
			P	ROF	IT AN	D L	oss A	ccoı	INT.		_		_
Dalamas Impa 9/	1000										Dr.		Cr. \$4,811 87
Balance June 30 Balance of elec								•	•				24,112 84
Patent rights pr							•	•	•				8,000 00
Dividends decla						•	•	•	•		7,200	Δ.	0,000 00
						•	•	•	•	•	1,200 1,787		
Interest paid,			•	•	•	•		•	•		•		
Reserve fund, Balance June 30			•	•	•	•		•	•		9,500		
Balance June 30), 1893	,	•	•	•	•	•	•	•	_	8,437	_	
										\$ 3	6,924	71	\$36,924 71
	FA	LL	R	IVE	R G.	AS Y	wor	ks	COM	PAN	ıy.		

MOOLID

Machinery and	ma	nufa	cturin	g ap	plian	ces,				69,873 09
Street mains a	nd s	ervic	es,	•	•					104,406 88
Meters, .							· .			22,170 49
Due for gas,								•		3,979 70
Gas coal on ha										1,567 24
Tar on hand,								•	•	1,326 75
Oil on band,										652 69
Purifying mate	rials	on l	and,				•			19 65

1894.]	PUBL	IC	DO	CU	M	EN'	Г—	· No	. 35.		191
				-							
											\$871 <i>5</i> 0
Fuel experiments	8,					•	•	•		•	12 30
Tools, wagons, et	tc.,						•	•			86 40
Tools, wagons, es	due the co	om pa	ny, .								985 70
Office furniture,		•	•				•	•		•	434 21
Cash on hand, .				•						•	37,919 21
Total assets,	as per boo	oks o	f the	com	pany	,					\$388,375 43
	-										
]	LIABI	LITI	RS.					
Capital stock, .		•		•				•		•	\$288,000 00
Unpaid bills, .		•						•		٠	
Deposits,			•			•		•		•	287 00
Total liabilit	ies, as per	book	s of	the o	omp	anv.					\$ 295,522 28
Profit and loss be											92,853 15
- 1000 000 00						-		•	•		
											\$388,375 43
		MA	NUPA	CTUI	RING	Acc	OUNI	г.	Dr.		CR.
Operating expens	BAS		_			_			\$38,067		C.
Income from sale									~ 00,00,	••	\$80,038 47
	iduals, .						-				182 29
	er sources,						•				184 80
Balance to profit						•	:	•	42,338	49	
ommeo to prom	and roos,	•				•	•	•			
									\$80,405	56	\$80,405 56
		Pro	PIT.	AND	Loss	Ac	COUN	T.	_		-
Dele T 00	1000								Dr.		Cr.
Balance June 30,						•	•	•			\$79,446 57
Balance of gas m					•	•	•	•			42,338 49
Rents,		•				•	•	•			767 70
Other items of in	come, .		•			•	•	•	A 00 000	^	9 55
Dividends declar	rea,	•		•	•	•	•	•	\$28,800		
Interest paid,						•	•	•	1		
Depreciation,				•		•	•	•	160		
Old bills not pre	viously rep	porte	α, .			•	•	•	746		
Balance June 30	, 1893, .	•	•		•	•	•	•	92,853	15	
									\$122,562	81	\$122,562 31
			_				-				
	73	TMAT		n.a	~		NATO A	31 77			
	F.	ITCI	нвр	RG	GAS	s CO	MP	IN X	•		
				A8	8 R T S	١.					
Real estate (gas),					•					\$8,500 00
Machinery and n	nanufactui	ring a	appli	ances	(ga	B),					17,659 87
Street mains (ga	s),	٠.			,	•					15,000 00
Meters (gas),											5,000 00
Due for gas,					,						3,174 05
Gas coal on hand	d,										500 00
Enrichers on has	nd,					•					100 00
Water works,											2,163 33
Real estate (elec											22,705 85
Steam plant (ele	ectric), .										8,000 00
Blectric plant,											34,000 00
Lines, meters, la	mps and c	zlobe	s (el	ectric	١.	:	•			:	39,231 07
Due for electric	light and	DOWA	- *'' r.								711 77
Fuel on hand (e	electric).	•									200 00
		-									

192	G.	AS	A :	ND	E	LEO	CTI	RIC	LI	GH	[T.		[Jan.
													•
Sundry account		e the	con	npany	•	•	•	•		•	•	•	\$ 3,501 3 6
Cash on hand,			•		•				•	•	•		2,567 50
Notes receivable	e,	•	•	•	•	•	٠	•	•	•	•	•	185 20
Total assets	, as j	per t	ook	s of t	he o	ompa	ın y ,				•	•	\$ 163,200 00
					Lı	ABIL	TIE	·-					
Capital stock,													\$150,000 00
Notes payable,												•	13,200 00
Total liabili	ities,	as p	er b	ooks	of th	e con	npan	у,	•	•	•	•	\$ 163,200 00
			1	MANU	PACI	ruri	NG A	ccou	NT.		_		_
		(~								e 0	Dr. 6,1 5 1	77	CR.
Operating exper	ıses,	} &	as, ectr	ic ·	•	•	•	•	•	-	2,731		
Income from sal	le of				•	•	•	•	•	-	.,,	••	\$35,803 40
	sidua	-	:	:	:	·		•	:				4,766 29
				25,									148 37
				ight :									31,502 99
Balance to profi			. (gas,			٠.			14	1,561	29	•
Danielee to pron	t auc	1 106	°, }	elect	ric,	•	•			:	8,771	80	
										97	 2 ,2 16	05	\$72,216 05
			1	ROFI	T AN	id L	088	Accou	NT.	Ψ'	2,210	00	\$12,210 00
					_						Dr.		CR.
Balance of gas								٠	•				\$14,561 29
Balance of elect				_		-	•	•	•				8,771 80
Jobbing account Water rents,	-	•		•		•	•	•	•				867 20 284 50
Dividends decla	· ·	•	•	•	•	•	•	•	•	Q 1.	5,000	Δ0	201 30
Interest paid,		•	•	•	•	•	•	•	٠		1,171		
Depreciation,			:		:	:	:	:	:		B,313		
_ 0,000		-		-		-	-	-	-	_			
				_						\$ 2	4,484	79	\$24,484 79
	1	FRA	MII	IGH A	M	ELE	CTI	RIC C	OM	PAN	Y.		
						A881	B T8.						
Real estate,	•	•	•	•	•	•	•	•	•	•	•	•	\$ 12,902 87
Steam plant,		•	•	•	•	•	•	.•	•	•	•	•	24,873 03
Electric plant,		•	٠.	. •	•	•	•	••	•	•	••	•	41,168 20
Lines, meters, l						•	•	•	•	•	•	•	49,793 50
Inside wiring,	•	•	٠	•	•	•	•	•	•	•	•	•	21,348 27
Franchise, . Due for electric	•	•			•	•	•	•	•	•	•	•	3,062 35
Fuel on hand,			ı po	wei,	,	•	•	•	•	•	•	•	3,558 40
Carbons on han		•	•	•	i								
Oil and waste o	•	nđ.	:	·	ļ								
Incandescent la					}	•	•	•	•	•	•	•	1,079 27
Globes on hand				•	- 1								
Other electric m			n b	and,	j								
Sundry account					, .								484 06
Office furniture													168 00
Cash on hand,		•	•		•	•	•	•	•	•	•	•	99 20
Total assets	s, a s	per l	bool	s of	he c	omp	any,	•	•	•	•		\$ 158,537 15

					Lı	ABILI	TI ES	•					
Capital stock,				•									\$80,000 00
Bonds issued,	•	•	•		•	•		•		•			50,000 00
Notes payable,	•		•	•	•						•	•	135 00
Unpaid bills,	•	•	•	•	•	•	•	•	•	•	•	•	22,117 62
Total liabi	lities.	. 88 1	per be	ooks	of th	ie coi	mpar	v.		_		_	\$152,252 62
Profit and loss						•	•						6,284 53
		·											<u> </u>
													\$ 158,537 15
			1	IMAN	PAC	TURI	NG A	ccou	NT.		Dr.		CR.
Operating expe	nses									\$ 1	5,026		Ca.
Income from s				liøht	and	powe	r.	÷	•	Ψ.	0,020	•	\$19,371 03
			008,				-,						199 92
Balance to pro									•		4,544	88	
-			•							_			
										\$ 1	9,570	95	\$ 19,570 95
			F	ROPI	T AD	o L	088 /	Acco	UNT.				
Dalamas 7 6		000									Dr.		CR.
Balance June 3			•	:	•	•	•	•	•				\$4,747 90
Balance of elec		man	uract	uring	acco	ount,	•	•	•	_	• •••		4,544 88
Interest paid,		•	•	•	•	•	•	•	•	-	3,008		
Balance June 3	W, 10	w,	•	•	•	•	•	•	•		6,284	: 53	
FD A	MIN	vou.			וכד		A 3.7		owe:	р (10M1		177
FIVE	IMILI	1011	ДД	UAG	, r			D F	J W E	n c	OMI	AIN	ıı.
						Assı	TS.						
Real estate,	. •	•		•	.:	•	•	•	•	•	•	•	\$31,948 64
Machinery and	l mai	nufa	cturii	ig ap	pliat	ices,	•	•	•	•	•	•	31,140 25
Street mains,		•	•	•		•	•	•	•	•	•	•	27,888 30
Meters, .		•	•	•	•	•	•	•	•	•	•	•	2,826 43
Due for gas, Gas coal on ha		•	•	•	•	•	•	•	•	٠	•	•	737 66
Purifying mate	wa,	•		•	• •	•	•	•	•	•	•	•	224 68
Other me met	ormina Stravia	on i	uanu,	•	•	•	•	•	•	•	•	•	135 00
Other gas mate						•	•	•	•	•	•	•	971 54
Jobbing mater Stoves on hand) II II II	ına,	•	•	•	•	•	•	•	•	•	355 18
Gas fixtures of			}.						•				2,460 44
Tools.			,				_	_				_	755 28
Horses, wagon	s et	r	•	·	:		•	•	•	•	•	•	216 75
Sundry accour	ta di	, 18 th	e con		v	:	•	•	•	•	•	•	2,293 86
Office furniture	ul			· pou.			•	•	•		•	:	
Cash on hand,					•	:	:	•	•	:	•	•	200 81
Patent rights a	ind fi	ranci	hise,	•	•	•	•	•	•	•	•	:	40,000 00
Total asse													
- Amer (8090)	ta. es	ner	hoob	a of	the o	omne	n v						@143 100 49
Profit and loss	ts, as	s per	book	s of	the c	-			•	•	•	•	\$143,199 42 30,590 30
Profit and loss	ts, as bala	s per ince,	book •	s of	the c	ompa •	ny,	•	:	:	:	•	\$143,199 42 30,590 30

\$173,789 72

				Lı	ABIL	ITIES	١.					
Capital stock,												\$ 75,000 00
Bonds issued,								•				75,000 00
Notes payable,												12,682 32
Unpaid bills,												1,357 40
Interest due bu	t not p				•	•	•	•	•	•	•	9,750 00
Total liabil	lities,	as per l	ooks	of the	e co:	mpan	у, .			•		\$173,789 72
			Man	UFACT	URI	ис У	.ccot	NT.				
Operating expe	ngag								•	Dr. 7,120		Ca.
Income from se				•	:	•	•	•	•	,,,,,	00	\$5,626 98
		urces,		:	•	•	•	•				68 00
Balance to prof				:	:	·	:	•				1,425 41
									_	7 190	90	A7 100 90
		٠.	Pene	IT AN	n I.	088 /	Lann	mer.	₩.	7,120	39	\$7,120 39
			LAUF			000 1	1000			DR.		Cr.
Balance June 3	0, 1892	2, .							\$24	1,394	99	
Balance of gas									1	1,425	41	
Sundry items o	f inco	me, .	•	•								\$272 73
Interest paid,						•	•	•	4	1,500	00	
Jobbing accoun	ıt, .					•	•	•		542	63	
Jobbing account Balance June 8	0, 1893	3, .	•	•	•	•	•	•				30,590 30
									\$ 30),863	08	\$30,863 03
				PD.	A NI	KLIN	,					
	,	Can III	***					7025	'			
	(See U	NION	RLBC	TRI	LIG	нт	JOMP	ANY.)		
	FRA	NKLI	N E	LECI	RIC	LIC	3HT	CO	MPA	NY.		
				1	\88E	TS.						
Electric plant,				•		•	•	•		•		\$11,007 46
Cash on hand,		•	•	•	•	•	•	•	•	•	•	774 51
Total asset	s, as p	er book	s of	he co	m pa	ny,					•	\$11,781 97
				T.TA	DIT I	TIES.						
Capital stock,							•					\$ 10,000 00
•			-	-	-	-	-	-	•	-	-	
Total liabil			ooks	of the	cor	npan	y ,	•	•	•	•	\$10,000 00
Profit and loss	balanc	.	•	•	•	•	•	•	•	•	•	1,781 97
												\$11,781 97

MANUPACTURING ACCOUNT

Operating expenses, .

Balance to profit and loss,

Income from sale of electric light and power, .

\$2,707 45

 \$3,923 44

\$3,923 44

	Pa	OFIT	AND	Loss	Αo	COUN'	r.				
								Dr.		CR.	
Balance June 30, 1892,		•	•	•	•	•	•			\$1,069	
Balance of electric manuf				nt,	•	•	•			1,215	99
Dividends declared, .		•	•	•		•	•	\$5 00			
Interest paid,	•	•	•	•	•	•	•	_	16		
Balance June 30, 1893,	•	•	•		•	•	•	1,781	97		
							•	\$2,285	12	\$2,285	12
		_				-		φ£,200	10	\$2,200	10
							•				
GARDN	TER	EL	ECTI	RIC 1	IGI	T C	OME	ANY.			
			A	BSETS.							
Real estate,										\$6,300	00
Steam plant,	•			_						9,002	
Electric plant.		_								14,474	
Electric plant, Lines, meters, lamps and	ølobe	AR.	•	-						16,613	
Due for electric light and	200				•				•	1,173	
Fuel on hand, Carbons on hand, Oil and waste on hand, Incandescent lamps on ha Globes on hand, Other electric materials or	powe	,,	•	•	•	•	•	•	•	266	
Carbons on hand	•	•	•	•	•	•	•		•	110	
Oil and maste on hand	•	•	•	•	•	•	•		•	14	
Un and waste on nand,		•	•	•	•	•	•	•	•		
incandescent lamps on na	ına,	•	•	•	•	•	•	• •	•	359	
Globes on hand, Other electric materials or Sundry accounts due the o Office furniture, Cash on hand,	•	:	•	•	•	•	•	•	•	10	
Other electric materials or	n han	d,	•	•	•	•	•	• •	•	956	
Sundry accounts due the	comp	any,	•	•	•	•	•	•	•	206	
Office furniture,	•	•	•	•	•	•	•		•	38	
Cash on hand,	•	•	•	•	•	•			•	1,124	
Notes receivable, .	•	•	•	•	•	•	•		•	181	45
Total assets, as per bo	ooks	of th	e con	npany						\$50,831	76
					•					• •	
			LIAB	ILITI	28.						
Capital stock,	•			•					•	\$30,000	00
Unpaid bills,	•					•				364	95
Reserved fund,										15,000	00
m. A. I. W. A. District										A45 004	<u>~</u>
Total liabilities, as pe	r 000	KS O	the	comp	ıny,		•	• •	•	\$45,364	
Profit and loss balance,	•	•	•	•	٠.	•	•		•	5,466	81
										\$50,831	76
	M.	ANUF	ACTU	RING	Acc	COUNT	·•	-			
0								DR.	E0	Cr.	
Operating expenses,		•	•	• •		•	•	\$ 8,518	99	A10 450	
Income from sale of electr	, -	ht a	ıd po	wer, .		•	•			\$13,479	
other source	•	•	•	•	•	•	•			35	14
Balance to profit and loss,	,	•	•			•	•	4,996	12		
							3	13,514	70	\$13,514	70
	Pre	OFIT	AND	Loss	Ac	COUN		,,	••	₩10,011	• •
								Dr.		Cr.	
Balance June 30, 1892,		•					•			\$ 7,182	
Balance of electric manufa	ectur	ing a	ccou	ıt, .			,			4,996	12
Other items of income,		•								865	51
Dividends declared, .								\$2,500	00		
Interest paid								9	70		
Depreciation,								4,958	00		
Other items,					,			109			
D.1	•	•	,	, ,				5,466			
	-						-				
							1	13,043	74	\$13,043	74

GARDNER GAS WORKS.

(Mrs. M. L. Ruggles.)

Assets.

Real estate,					•.	.)								
Machinery and	man	ufac	urin	g ap	plianc	es, l							\$14,100	00
Street mains,						• [•	•	•	•	•	•	p11,100	•
Meters, .					•	. j								
Stoves on hand	l,				•	•						•	200	00
Gas fixtures or	hand	i,	•		•	•	•	•	•		•	•	40	00
Total asset	is, as	per l	ook	s of 1	the co	mpa	ny,	•		•	•	•	\$14,340	00
					Lia	BILI	TIES		-					
Notes payable,												٦.	\$12,500	00
Unpaid bills,											·		493	
•		-				-		-		-				
Total liabi							-	• •	•	•	•	•	\$12,993	
Profit and loss	balaı	ıce,	•	•	•	•	•	•	•	•	•	•	1,347	00
													\$14,340	00
			1	MAN	UFACT	URIN	ŧG ¥	CCOU	NT.		Dz.		CR	
Operating exp	a n seu										7.677		C.E.	
Income from a					•	•	•	•	•	•	,,,,,,	00	\$7,365	32
Balance to pro			•	•	•	•	•	•	•					07
Danadee to pre	, Tr (11)	u 100	σ,	•	•	•	•	•	•					_
											7,677	39	\$ 7,677	39
			1	PROP	IT AN	рL	088 /	Acco	UNT.		-		CB	
Balance June	9A 10	00									Dr.		\$1,711	-
Balance of gas	•	•		•			•	•	•		3 312	07	Φ1,111	. 00
Fixture accou				_	•	•		•	•		\$ 012	01	600	7 68
Interest paid,	,			•		•	•	•	•		750	00	09/	00
Balance June				•	•	•	•	•	•					
Dalauce June	ou, 18	70,	•	•	•	•	•	•	•	_	1,347			
											2,409	07	\$2,40	07

GLOUCESTER ELECTRIC COMPANY.

Asset

						VRRR	TB.				
Real estate,		• /									\$37,794 80
Steam plant,		•							•	•	33,267 18
Electric plant,											31,300 43
Lines, meters,	lamp	s an	d glo	bes,							16,192 80
Patent rights,											5,000 00
Due for electric	c ligh	ıt ar	ıd po	wer,							3,485 40
Fuel on hand,	. `			•					•		1,461 60
Carbons on har	nd,										25 00
Oil and waste o	n ha	nd,									13 00
Incandescent la	anıps	on	hand	, .							617 85
Globes on hand	ì. ·			٠.	_					_	75 64

Horses, wagons, etc.,

Office furniture,

Cash on hand, .

Sundry accounts due the company, .

195 03

87 00

1,754 68

1,007 77

				Lı	ABIL	ities	١.					•
Capital stock, .		•			•	•				•		\$50,000 00
Bonds issued, .	•	•	•		•	•	•		•	•	•	50,000 00
Notes payable, .	•	•				•		•	•		•	12,767 77
Unpaid bills, .	•	•	•	•		•			•	•		8,367 66
Interest due but n	ot pai	d, .	•	•	•	•	•	•	•	•	•	750 00
60 - 4 - 3 31 - 3-1314			• .									
Total liabilitie				of ti	ie cor	npan	•	•	•	•	•	\$121,885 48
Profit and loss ba	iance,	•	•	•	•	•	•	•	•	•	•	10,392 78
												\$132,278 18
			Man	UPAC	TURI	NG A	CCOT	INT.				
				0						Dr.		Cr.
Operating expense		•	•	•		•	•	•	\$ 1	5,430	60	
Income from sale					powe	r, .	•	•				\$21,680 84
Balance to profit a	and lo	58,	•	•	•	•	•	•		6,250	24	
									2 2	1,680	84	\$21,680 84
									•	,		
		1	PROF	IT A	ND L	088 /	cco	UNT.		Dr.		CR.
Balance June 30,	1892.									DE.	•	89,012 71
Balance of electric		ifacti	oring	. a.c.c	unt.			·				6,250 24
Rents		•										127 50
Dividends declare	d			•			•		8	1,500	00	
Interest paid, .									•	3,497		
Balance June 30,										0,392		
	•								_	<u> </u>		
									\$1	5,390	45	\$15,890 48
	GLC	UCI	28T1	er c	BAS	LIGI	IT C	OMI	PAN'	Y.		•
					A881	ITS.						
Real estate, .	•	•				•						\$40,000 00
Machinery and m		turi	ıg ap	pliar	ices,)						
Street mains, .	•	•	•	•	•	} •	•	•	•	•	•	46,162 74
Meters,	•	•	•	•		,						
Due for gas,	•	•	•	•	•	•	•	•	•	•	•	4,787 85
Gas coal on hand,	•	•	•	•	•	•	•	•	•	•	•	279 00
Coke on hand, .		•	•	•	•	•	•	•	•	•	•	222 56
Tar on hand,		• _	•	•	•	•	•	•	•	•	•	986 40
Other gas materia		nand,		•	•	•	•	•	•	•	•	1,000 00
Stoves on hand,	•	٠.	•	•	•	•	•	•	•	•	•	75 00
Gas fixtures and f	itting	tools	, .	•	•	•	•	•	•	•	٠	375 00
Gas on hand, .	. •	•	•	•	•	•	•	•	•	•	•	114 40
Horses, wagons,	tc.,	•	•	•		•	•	•	•	•	•	400 00
Sundry accounts	iue th	e con	npan	y ,	•	•	•	•	•	•	٠	4,064 46
Cash on hand,	•	•	•	•	•	•	•	•	•	•	•	337 64
Notes receivable,	•	•	•	•	•	•	•	•	•	•	•	1,009 77
Loan account, .	•	•	•	•	•	•	•	•	•	•	•	1,074 21

Total assets, as per books of the company,

. , \$100,889 03

			Lia	BIL	ITIBE	•						
Capital stock,	•	•	•	•	•	•	•	•	•	•	\$80,000	00
Total liabilities, as pe	r bo	oks	of the	e co 1	npan	у,					\$80,000	- 00
Profit and loss balance,	•	•	•	•	•	•	•	•	•	•	20,889	03
											\$100,889	— 03
	N	IANI	TRACT	URII	NG A	.ccov	NT.		_		_	
Operating expenses, .								e 21	DR.	73	Cr.	
Income from sale of gas,		:	•	•	•	•	•	₽21	,002	10	\$27,768	Qg
residuals.			:	•	:	•	•				3,705	
other source					•	•	•				•	60
Baiance to profit and loss	•			:	:	:	:	10	.478	90	•	w
	•			-	-	-			,	_		
								\$ 31	,483	63	\$ 31,483	63
	P	ROPI	T ANI	L	88 A	ccou	NT.		_		_	
Balance June 30, 1892,									DR.		Cr. \$17,226	5.0
Balance of gas manufactu		•	· mmt	•	•	•	•				10,478	
Interest received.		5 844	vuu,	•	•	•	•				70	
Rents	•	:	•	:	•	•	•				2,440	
Gas-fitting account.	•	•	•	•	•	•	•				922	
Gas-fitting account, . Other items,	:	•	•	•	•		•				949	-
Dividends declared, .						•	•	211	,200	00		•
Balance June 30, 1893,		•	•		•	•	•		,889			
								9 32	,089	03	\$32,089	<u>~</u>
GREAT BAR	D TN	J C T	ON 1	 91.19	OTR		TAE	•				
GREAT DAN	PICIL	101				.10 1	MG1		м	AII	1.	
Poel agrete			4	188 E	TB.						A1 F#0	
Real estate, Steam plant,	•	•	•	•	•	•	•	•	•	•	\$1,560 5,803	
	•			•	•			•	•	•	5,803 17,063	
Electric plant, Lines, meters, lamps and	elol	haa	:	•	•				•	•	10,006	
Due for electric light,	Bioi	···	•	:		:	•		•	•	2,640	
Fuel on hand,		:				:			•	•	2,040	
Carbons on hand,									•	•	24	
UMI DUIIS UII HAHU, .	•	•	•			•				_	24	٠ 2

					A88E	TS.							
Real estate, .			•			•		•				\$1,560	00
Steam plant, .			•						•			5,803	26
Electric plant, .	•				•	•						17,063	10
Lines, meters, la	mps an	d glo	bes,								•	10,006	62
Due for electric l	ight,										•	2,640	73
Fuel on hand, .												45	00
Carbons on hand		•										24	28
Oil and waste on	band,											62	75
Incandescent lan	ips on l	hand	, .									334	05
Globes on hand,	•		•									12	30
Other electric ma	terials	on h	and,									432	11
Meters on hand,												370	50
Electric fixtures	on han	d,										103	38
Sundry accounts	due th	e con	npany	7, .								237	17
Office furniture,			•				•					60	00
Cash on hand, .												93	33
Insurance advan	ced,											225	00
Investments, .	•	•	•	•	•	٠	•	•	•	•	•	1,155	06
Total assets,	as per	book	s of t	he co	ompa	ny,						\$40,228	64
Profit and loss be	•	•	•	•	•	•	٠	•	•	•	•	202	
												\$40,430	79

Canital stock			L	ABILI	TIBS.						
Capital Buck,	•							•			\$23,800 0
Capital stock, Bonds issued, Notes payable,	•	•									14,000 0
Notes payable,											2,398 2
Interest due but not pai	d,	•	•	•	•	•	•	•	•	•	232 5
Total liabilities, as	per bo	oks o	f th	e com	pany	7, .	٠				\$40,430 7
	M	LNUI	PACT	URIN	G A	ccou:	NT.				
_									DR.		Cz.
Operating expenses, .						•	•	\$7	,188	05	
Income from sale of ele						•	•				\$ 7,574 2
Balance to profit and lo	88,	•	•	•	•	•	•		386	21	
								87	,574	26	87,574 2
	P	ROPI1	' AN	D L	88 A	COOT	NT.	•	•		
									DR.		CR.
Balance June 30, 1892,		•	•	•	•	•	•				\$439 8
Balance of electric man	ufactu	ring :	acco	ant,	•	•	•				386 2
Other items of income,	٠.	•	•	•	•	•	•				69 9
Bond commissions, .	•	•	•	•	•	•	•		420		
Interest paid,	•	•	•		•	•	•		678	11	
Balance June 30, 1893,	•	•	•	•	•	•	•				202 1
									.098		\$1,098
		-									
GREENFIELD	. 13111			A881			10	** 1310		 .	
Real estate,									•		\$4,000 (
Steam plant,				•							
Electric plant,						•	•	•	•	•	10,030 (
	•	•	•	٠		•	•	•	•	•	10,030 (28,071 4
Construction account,	·	•	:	•	•	•	•	•	•	•	
Construction account, Due for electric light as	ind pow	· · ·er,	•	•	•	•	•	•	•	•	28,071
Fuel on hand (electric)), .	•				•	•	•		•	28,071 4 427 8 981 3 484 6
Fuel on hand (electric)), .	•				•	•	•		•	28,071 4 427 8 981 3 484 6
Fuel on hand (electric)), .	•				•	•	•	•	•	28,071 4 427 8 981 3
Fuel on hand (electric)), .	•				•	•	•		•	28,071 4 427 8 981 3 484 0 38 0
Fuel on hand (electric) Carbons on hand, . Oil and waste on hand Incandescent lamps on	hand,	•		:		•	•	•		•	28,071 4 427 8 981 3 484 0 38 0
Fuel on hand (electric) Carbons on hand, Oil and waste on hand Incandescent lamps on Globes on hand,	hand,	•	•	•	•	•			•	•	28,071 4 427 8 981 3 484 0 38 0 9 0
Fuel on hand (electric) Carbons on hand, Oil and waste on hand Incandescent lamps on Globes on hand, Sundry accounts due t	hand,		•	•	•					•	28,071 4 427 8 981 3 484 0 38 0 9 0 180 3
Fuel on hand (electric) Carbons on hand, Oil and waste on hand Incandescent lamps on Globes on hand,	hand,		•	•	•					•	28,071 4 427 8 981 3 484 0 9 0 180 3 803 1
Fuel on hand (electric) Carbons on hand, Oil and waste on hand Incandescent lamps on Globes on hand, Sundry accounts due t Cash on hand,	hand,	pany	,,,	•	•					•	28,071 4 427 8 981 3 484 6 38 6 9 6 180 3 803 3
Fuel on hand (electric) Carbons on hand, Oil and waste on hand Incandescent lamps on Globes on hand, Sundry accounts due to Cash on hand, Notes receivable,	hand,	pany	he c	•	any,					•	28,071 4 427 8 981 3 484 6 38 6 9 1 180 3 803 3 85 5 58 100 6
Fuel on hand (electric) Carbons on hand, Oil and waste on hand Incandescent lamps on Globes on hand, Sundry accounts due t Cash on hand, Notes receivable, Total assets, as per Capital stock,	hand,	pany	he c	compe	any,					•	28,071 4 427 8 981 3 484 6 38 6 9 1 180 3 803 3 85 5 58 100 6
Fuel on hand (electric) Carbons on hand, Oil and waste on hand Incandescent lamps on Globes on hand, Sundry accounts due t Cash on hand, Notes receivable, Total assets, as per Capital stock,	hand,	pany s of t	he c	compe	any,					•	28,071 4 427 8 981 3 484 6 9 9 180 3 803 3 803 3 803 3 804 6 9 9 180 6 803 8 803 8 803 8 803 8 803 8 803 8 803 8 803 8 804 8 805 8 806 8 807 8 808 8 809 8 800 8 8
Fuel on hand (electric) Carbons on hand, Oil and waste on hand Incandescent lamps on Globes on hand, Sundry accounts due t Cash on hand, Notes receivable, Total assets, as per Capital stock, Bonds issued,	hand,	ipany s of t	he c	compe	any,					•	28,071 4 427 8 981 3 484 6 38 6 9 6 180 3 803 3 385 8 100 6
Fuel on hand (electric) Carbons on hand, Oil and waste on hand Incandescent lamps on Globes on hand, Sundry accounts due t Cash on hand, Notes receivable, Total assets, as per Capital stock, Bonds issued,	hand,	ipany s of t	LI	compa	any,					•	28,071 4 427 8 981 3 484 6 9 9 180 3 803 3 803 3 58 3 100 6 845,569 3
Fuel on hand (electric) Carbons on hand, Oil and waste on hand Incandescent lamps on Globes on hand, Sundry accounts due t Cash on hand, Notes receivable, Total assets, as per Capital stock,	he com	ipany	LI	compe	any,	•				•	28,071 4 427 8 981 3 484 6 9 9 180 3 803 3 803 3 58 5 58 6 100 6
Oil and waste on hand Incandescent lamps on Globes on hand,	hand,	s of t	Linot !	compe	any,	s. • • • •				•	28,071 4 427 8 981 3 484 6 38 6 9 6 180 3 803 3 855 58 3 100 6 \$45,569 8 \$30,000 9,000 1,500 6 1,127 498
Fuel on hand (electric) Carbons on hand, Oil and waste on hand Incandescent lamps on Globes on hand, Sundry accounts due to Cash on hand, Notes receivable, Total assets, as per Capital stock, Bonds issued, Notes payable, Unpaid bills, Amounts due from the	hand, he com r book	s of t	Linot i	compe	any,	above				•	28,071 4 427 8 981 3 484 6 38 6 9 6 180 3 803 3 85 5 58 100 6 \$45,569 8 \$30,000 9,000 1,500 6 1,127 498 8 \$42,125
Fuel on hand (electric) Carbons on hand, Oil and waste on hand Incandescent lamps on Globes on hand, Sundry accounts due to Cash on hand, Notes receivable, Total assets, as per Capital stock, Bonds issued, Notes payable, Unpaid bills, Amounts due from the	hand, he com r book	s of t	Linot !	compe	any,	s. • • • •				•	28,071 4 427 8 981 3 484 6 38 6 9 6 180 3 803 3 855 58 3 100 6 \$45,569 8 \$30,000 9,000 1,500 6 1,127 498

	L	L ANU	FAC	TURI	ig A	ccou	NT.		Dr.		CR.
Operating expenses, .									341	87	-
Income from sale of ele	ctric l		and		r			• •		-	\$11,553 3
other sour				٠.	·.						98 78
Balance to profit and lo		•	•	•	•	•	•	2,	310	23	
								\$11,	552	10	\$11,652 10
	P	ROPI	r an	D L	88 <i>I</i>	CCOT	UNT.		Dr.		Ca.
Balance June 30, 1892,									DE.		\$1,728 50
Balance of electric man			arr	onnt.	•	•	•				2,310 2
Interest paid,		•	•		:	•	•		594	15	2,010 20
Balance June 30, 1893,			•					•	144		
		_					•	\$4,	038	— 73	\$4,038 78
GRI	ZEN F	IEL	D G	AS	LIG	нт (COM	PANY			
				Asse	T8.						
	•	•	•	• }							\$44,608 47
Machinery and manufac	cturin	g app	lian	ces,∫	•	•	•	•	•	•	
Street mains,	•	•	•	•	•	•	•	•	•	•	4,516 19
Meters,	•	•	•	•	•	•	•	•	•	•	1,629 4
Due for gas, Gas coal on hand, .	•	•	•	•	•	•	•	•	•	•	958 70
Gas coal on hand, .	•	•	•	•	•	•	•	•	•	•	. 30 00
Coke on hand,		•	•	•	•	•	•	•	•	•	20 00
Tar on hand,	•	•	•	•	•	•	•	•	•	•	175 00
Enrichers on hand, .	•	•	•	•	•	•	•	•	•	•	96 00
Purifying materials on l	aana,	•	•	•	•	•	•	•	•	•	21 2
Other gas materials on i	nand,	•	•	•	•	•	•	•	•	•	131 74
Stoves on hand,											199 00
Gas fixtures on hand,											
				•	•	•	•	•	•	•	170 49
Sundry accounts due th			•		•	•	•		•	•	1,619 5
Cash on hand,	•	•		•				•			
				ompa	n y ,	•	•		•	•	\$54,175 70
Cash on hand,			he c	ompa ABILI	•		•	•	•	•	\$54,175 70
Cash on hand, Total assets, as per	booki	of t	he c	ABILI	•						\$54,175 70 \$50,000 00
Cash on hand, Total assets, as per	book:	of the	he c	ABILI	TIE8						• ,
Cash on hand, Total assets, as per Capital stock,	books	of the	Li.	ABILI	TIES.	•	•				\$ 50,000 0
Cash on hand, Total assets, as per Capital stock, Notes payable, Amounts due from the	books	of the	Li.	ABILI • nclud	TIES.		•	:			\$50,000 00 1,000 00 428 50
Cash on hand, Total assets, as per Capital stock, Notes payable, Amounts due from the case of	books	of the	Li.	ABILI	TIES.		:		•		\$50,000 00 1,000 00 428 50 \$51,428 50
Cash on hand, Total assets, as per Capital stock, Notes payable, Amounts due from the	books	of the	Li.	ABILI	TIES.		•	•			\$50,000 00 1,000 00 428 50 \$51,428 50 2,747 1-
Cash on hand, Total assets, as per Capital stock, Notes payable, Amounts due from the case of	comps	of the	Li.	nclud	ties.		•				\$50,000 00 1,000 00 428 50 \$51,428 50
Cash on hand, Total assets, as per Capital stock, Notes payable, Amounts due from the c Total liabilities, as p	comps	of the	Li.	ABILI	ties.		•				\$50,000 00 1,000 00 428 50 \$51,428 50 2,747 1-
Cash on hand, Total assets, as per Capital stock, Notes payable, Amounts due from the c Total liabilities, as p Profit and loss balance,	books	of the	Li.	nclud	ties.		•	:			\$50,000 00 1,000 00 428 50 \$51,428 50 2,747 1- \$54,175 70 Cr.
Cash on hand, Total assets, as per Capital stock, Notes payable, Amounts due from the of Total liabilities, as p Profit and loss balance, Operating expenses, . Income from sale of gas	compa	of the	Lize	aBILI nclud e con	ed al		•				\$50,000 00 1,000 00 428 50 \$51,428 50 2,747 10 \$54,175 70 Cr.
Cash on hand, Total assets, as per Capital stock, Notes payable, Amounts due from the c Total liabilities, as p Profit and loss balance,	comps	of the of the original states of the original	LI.	nclud	ed al		•				\$50,000 00 1,000 00 428 50 \$51,428 50 2,747 1- \$54,175 70 Cr.

		P	ROP	T ANI	Lo	988 A	0001	NT.			
Dalamas Toma 00 1	000								Dr	•	CR.
Balance June 30, 1		•.	•	• .	•	•	•	•			\$1,755 83
Balance of gas man		_		ount,	•	•	•	•			2,559 9 2
Other items of inco		•	•	•	•	•	•	•			41 39
Dividends declared		•	•	•	•	•	•	•	\$1,560		
Interest paid, .		•	. •	• •	•	•	•	•	50	00	
Balance June 30, 15	893,	•	•	•		•	•		2,747	14	
									04.05		04.055.14
									\$ 4,357	14	\$4,357 14
	HA	VER	HI	LL E	LEC	TRI	C C	OMPA	NY.		
D. L. A. A.				1	188 1	T8.					
Real estate, .	•	•	•)							
Steam plant, .	•	•	•	{							\$ 226,310 39
Electric plant, .	•	•	•	Γ.	•	•	٠	•		•	\$220,310 39
Lines, meters, lam	ps and	l glob	юв,	j							
Due for electric lig	ht and	l pow	er,								5,189 07
Fuel on hand, .		•		1							•
Carbons on hand.				i							
Oil and waste on h	and.			1							
Incandescent lamp			-	1							
Globes on hand,		,									3, 9 13 10
Other electric mate		m ha	nd	Ι.	•	•	•	•		•	3,513 10
Motors on hand.	110010)II III	uu,	i							
	• • • • • • •	•	•	İ							
Electric fixtures or		٠, ٠	•	1							
Horses, wagons, et		•	•	J							
Sundry accounts d			pan	₹,•	•	•	•	•		•	360 00
Cash on hand, .	•	•	•	•	•	•	•	•		•	1,382 25
Total assets, as	per l	ooks	of	the co	mna	n▼.	_	_		_	\$237,154 81
,			-			,	-	•	•	·	V =0,,101 01
				Lia	BIL	TIBS.					
Capital stock, .	•	•	•	•	•	•	•	•		•	\$127,500 00
Bonds issued, .	•		•		•	•	•			•	42,500 00
Notes payable, .								•		•	38,795 18
Unpaid bills, .				•							4,948 10
Total Habilities		h-	- L -	-644-			_				A 010 740 00
Total liabilities					COL	npany	7, •	•		•	\$213,743 28
Profit and loss bala	ınce,	•	•	•	•	•	•	•	• •	•	23,411 63
											\$237,154 81
		M	ANI	PACT	JRI	rg A	σου	NT.			
0									DR		Cz.
Operating expenses		•	•	• _	•	•	•	•	\$27,298	99	
Income from sale	of elec	tric li	ght	and p	owe	r, .	•	•			\$38,329 20
Balance to profit at	id loss	8,	•		•		•	•	11,030	21	
									\$38,329	200	28 200 20
		ъ		T AN	. T.	A		****	# 00,028	20	\$ 38,329 2 0
		1	MUF.	II AN	ינו	ת ממי	JUUU	MI.	Dn	<u>.</u>	CR.
Balance June 30, 1	892.										\$21,546 83
Balance of electric		actu	inø	accon	nt.						11,030 21
Other items of inco	me.		5		,	•	•	-			129 67
Dividends declared			•	•	•	•	•	•	\$ 7,650	00	120 01
Interest paid,	•••	•	•	•	•	•	•	•	1,648		
Release Inno 20 10		•	•	•	•	•	•	•			
Balance June 30, 13	050,	•	•	•	•	•	•	•	23,41	. 53	
									\$32,70	6 71	\$32,706 71
									J		# ·

Dividends declared, . Interest paid, . . Balance June 30, 1893,

	HA	AVER	nıLl	. UA	S I	1GH	I C	UMI	'AN	1.		
				A	L88E	TS.						
Real estate,												\$25,033 71
Machinery and					æs,		•.		•			125,015 87
Street mains, Meters,							. •	•	•	•		40,047 78
Meters, .												10,587 12
Due for gas, Gas coal on han										•		11,652 32
Due for gas, Gas coal on han Other coal on ha Coke on hand,	ıd, .											3,324 76
Other coal on he	ind, .											392 00
Coke on hand,												300 00
Tar on hand.												1,060 00
												444 36
Enrichers on ha Purifying mater	ials or	hand						. •				350 00
Lungren lampa.				-	_			•	_		-	4,963 04
Lungren lamps, Sundry account	e dne t	he cor	กกลทร	, .	·		•			-		526 16
Cash on hand,				•	•	·		·	·	•	•	3,265 40
Investments,	•	•	•			:			:	:	·	22,212,22
Investments,		•	•	•	•	•	•	•	•	•	•	21,010 20
Total assets	. as pe	r book	s of t	he co	mp	any,						\$248,598 81
Capital stock, Notes payable, Unpaid bills,			:	•	•		•	•	•	•	•	\$75,000 <u>1</u> 00 \$7,500 00 4,169 04
Total liabili	ities. s	s per b	ooks	of the	8 CO1	mpan	٧					\$116,669 04
Profit and loss	balance	e, .	•	•	•	•		•	•	•		131,929 77
												\$248,598 81
-		;	Manu	FACT	URI	NG A	ccou	NT.				
										DR.		Cz.
Operating exper	1868, .	•	•	•	•	•	•	•	\$4	8,227	59	
Income from sa						•		•				\$82,789 3 1
	siduals			•	•	•	•	•				1,182 71
Balance to profi	t and l	088,	•	•	•	•	•	•	3	5,744	43	
									\$ 8	3,972	02	\$83,972 02
		1	PROFI	T AN	o L	088 A	1000	nt.				
_										Dr.		CR
Balance June 30), 1892,	, .	•	•	•	•	•	•				\$105,180 03
Balance of gas					•	•	•	•				35,744 43
Rents,		•	•		•	•	•	•				829 58

\$7,500 00

2,324 27 131,929 77

\$141,754 04 \$141,754 04

HOLYOKE WATER POWER COMPANY.

MANUFACTURING ACCOUNT.

				Gas 1	Dopa	rtme	nt.						
					•					Dr.		Cr.	
Inventory June 30,		•	•	•	•	•	•	•	-	,524			
Extensions, .		•	•	•	•	•	•	•		i, 43 0			
Operating expenses,	•	•		•		•	•	•	72	,842	34		
Income from sale of	gas,					•						\$83,699	75
residu												12,414	73
sale of			.									54	10
Inventory June 30,												4,119	78
Balance to profit an									10	,990	84	.,	• -
		-,	•	•	•	-	•	•	_	,			
									\$100) ,2 88	36	\$ 100 ,2 88	86
F	UD	BON	R L	ECTI	RIC	LIG	нт	COM	IPAN	Y.			
					A881	3T8							
Steam plant, .										•		\$1,365	77
Blectric plant, .				•								6,522	63
Lines, meters, lamp	s and	glob	es,									8,335	17
Due for electric ligh	t and	l pow	er.									387	11
Cash on hand, .											_	749	17
Investments, .	•	•	•	•	Ĭ.	•	·	·	•	•	•	5,875	
In topolition of	•	•	•	•	•	•	•	•	•	•	•		_
Total assets, as	per 1	books	of	the co	mpe	ıny,	•	•	•	•	•	\$23,234	85
				Lia	BIL	ITIBS.	•						
Capital stock, .												\$15,000	m
Notes payable,	•	•	•	•	•	•	•	•	•	•	•	4,500	
Notice payable, .	•	•	•	•	•	•	•	•	•	•	•		_
Total liabilities	aa 11	er ha	~ k a	of th		mnan	₩					\$19,500	Δ0
Total liabilities,						-	-	•	•	•	•		
Profit and loss balan	nce,	•	•	•	•	•	•	٠	•	•	•	8,734	80
												\$23,234	85
		N	[ant	FACT	URI	NG A	CCOL	INT.		_		_	
0									-	DR.		CR.	
Operating expenses,				٠.	•	•	•	•	₩3	,092	24		
Income from sale of			_	-	owe	er,	•	•				\$3,983	98
Balance to profit an	d los	В,	•	•	•	•	•	•		891	74		
											—		_
									\$ 3	,983	98	\$ 3,983	98
		P	ROFI	TAN	D L	088 A	000	UNT.					
										DR.		CR.	_
Balance June 30, 18			•		•	•	•	•				\$3, 106	
Balance of electric i			ring	acco	unt,	•	•	•				891	-
Other items of incom	me,	•		•		•						520	00
Interest paid										263	18		
Other items,										520	00		
Other items, Balance June 30, 18	93,								3	3,734	85		
	•												
									\$ 4	,518	03	\$4,51 8	03

HULL ELECTRIC LIGHT AND POWER COMPANY.

HODD BEECK					101	1 1216	001	ui a.		•
Pool estate			A88E	18.						619 000 00
Real estate,	•	•	•	•	•	•	•	•	•	\$13,000 00 37,371 59
The second secon		•	•	•	•	•	•	•	•	19,931 27
		•	•	•	•	•	•	•	•	19,931 21 46,331 80
Lines, meters, lamps and glo	ж.	•		•	•	•	•	•	•	•
Due for electric light and po	wer,	•	•	•	•	•	•	•	•	982 74
Fuel on hand, Carbons on hand,	•	•	•	•	•	•	•	•	•	90 00
Caroons on nand,	•	•	•		•	•	•	•	•	13 92
Oil and waste on hand, Incandescent lamps on hand	•	•	•		•	•	•	•	•	30 00 900 00
incandescent lamps on hand	, .	•	•		•	•	•	•	•	
Horses, wagons, tools, etc.,	•	•	•	•	•	•	•	•	•	108 94
Sundry accounts due the cor	npan	7,			•		•	•	٠	5,181 05
Cash on hand,	•	•	•	•	•	•	•	•	•	10,881 29
Total assets, as per bool	re of i	the c	omne	nv						\$134,822 60
Profit and loss balance, .			-mpa	,	•	•	•	:	•	2,189 35
rone and ross outage,	•	•	•	•	•	•	•	•	•	
										\$137,011 95
Control at all		Lı	ABIL	ITI B8						
Capital stock,		•	•	•	•	•	•	•	•	\$60,000 00
Bonds issued,			•	•	•	•	•	•	•	60,000 00
Notes payable,			•	•	•	•	•	•	•	2,526 25
Unpaid bills,	•		•	•	•	•	•	•	•	12,685 70
Interest due but not paid,	•	•	•	•	•	•	•	•	•	1,800 00
Total liabilities, as per l	ooks	of t	he co	mpar	ıy,					\$137, 011 95
	Mani	ייטעקו	P11 D 11	ıa A	CCOT	MT.				
			n De							
	,	FIOI	пъ	J. 1,	1092.	,		Dr.		CR.
Operating expenses,							8	3,389	40	
Income from sale of electric	light	and	powe	r,			-			\$2,982 74
Income from other sources,	•		•							19 25
Balance to profit and loss,	•	•	•	•		•				387 41
							_		_	
	n		•				\$	3,389	40	\$3,389 40
	PROF	IT A	AD TY	088 2	rcco	UNT.		DR.		Cz.
Balance of electric manufac	turing	z acc	ount.					8387	41	
Interest paid,								1,801		
Balance June 30, 1893, .		•	•			•		-,		\$2,189 35
							*	2,189	35	\$2,189 35
HYDE PA	RK I	ELE	CTR	ic I	JGH	T CC	MP.	ANY	•	

					A88E	TS.			
Real estate,									\$19,659 9 6
Steam plant,									40,186 71
Electric plant,									34,336 46
Lines, meters,	lamp	s and	glo	bes,					78,591 04
Patent rights,			•						20,250 50
Due for electric	: Hgb	t and	pov	ver,					4,293 32
Fuel on hand,			•						31 54

1894.]	PUB	LIC	D	OC	UN	ÆN	Τ.	N	o.	35.		. 20)5
Carbons on hand	1 .											\$15	40
Oil and waste on	band.	•	•	•	•	:	•	•	•	•	•	32	
Incandescent lan	nos on h	and.				•		·				1,405	
Globes on hand,												54	
Other materials			,									20	00
Horses, wagons,	etc.,		,									198	00
Sundry accounts	due the	compe	any,				•	•		•		566	46
Office furniture,			•	•	•	•	•	•		•		60	30
Cash on hand,		•		•		•	•	•		•	•	573	
Notes receivable				•	•	•	•	•	•	•	•	170	
Advance paymen	nts of ins	urano	ane	i int	eres	i, .	•	•	•	•	•	1,056	12
Total assets,	as per t	ooks (of th	e c o	m pa	ny,		•		•	•	\$201,453	02
				Lia	BILI	TIBS.							
Capital stock,			•	•	•	•	•	•	•	•	•	\$100,000	
Bonds issued,	•	•	•	•	•	•	•	•	•	•	•	60,000	
Notes payable,	• •	•		•		•	•	•	•	•	•	28,872	
Unpaid bills,	• •	•	•	•	•	•	•	•	•	•	•	5,466	
Total liabilit	ica ean	er hooi	he 0	the	oom	na nw						\$194,338	79
Profit and loss b									:	•	:	7,114	
												\$201,453	02
		M	NUE	LOT	URIN	G Ac	COU	NT.		Dz.		CR.	
Operating expen	RAR			_	_	_			9.1	3,681		Ca.	
Income from sal							:		Ψ-	,	•	\$22,812	13
Income from oth					•	•						62	
Balance to profit	and loss	B, .			•					9,192	45		
_									_		_		
									\$ 2	2,874	13	\$22,874	13
		Pro	PIT	ANI	b Lo	88 Ac	COL	INT.		Dr.		CR.	
Balance June 30,	1892.							_		Da.		\$5,614	87
Balance of electr				ccoi	ınt.		:					9,192	
Dividends declar	ed	•	-6 -	•	,	•		•	2	4,500	00	-,	
Interest paid,									•	3,193	09		
Interest paid, Balance June 30,	, 1893,		•			•	•	•		7,114			
									\$ 1	4,807	32	\$14,807	32
			_				-						
	IP	SWIC	H G	AS	LIG	HT	CO	MPA	NY.				
				1	78 8E:	rs.							
Real estate, .		•		•	•	•	•			•		\$ 3,700	00
Machinery and r		turing	appl	iano	æs,	•	•	•	•	•	•	2,000	
Street mains, .	•	•		•	•	•	•	•	•	•	•	5,100	
Meters,			•	•	•	•	•		•	•	•	1,800	
Gas coal on hand			•	•	•	•	•	•	•	•	٠	16	
Oil on hand,		•	•	•	•	•	•	•	•	•	•	180	
Cash on hand, .	•	•	•	•	•	•	•	•	•	•	•	598	-Z/
Total assets,	as per l	ooks (of th	e co	mpa	av.					_	\$ 13,394	77
Profit and loss b					·пħе	•		:	•	•	•	11,541	
				-	-	•	-	-	٠	•	•		_
												\$24,93 6	57

					Lia	BIL	ITIE8	•					
Capital stock,					•			•			•		\$16,000 00
Bonds issued,													8,000 00
Notes payable,													400 00
Unpaid bills,													5 36 57
Total liabil	ities,	as p	er b			co	mpan	y ,					\$24,936 57
					UPACT								
Operation cons						UAL	NU A	ococ			Dr. 3 ,46 6	79	Cz.
Operating exper						•	•	•	•	•	J, 10 0	10	ME 000 AT
Income from sa						•	•	•	•		1 01E	04	\$ 5,282 07
Balance to profi	t and	O 108	5,	•	•	•	•	•	•		1,815	<u> </u>	
			_							\$	5,282	07	\$5,282 07
			r	ROF	IT ANI	L	088 A	CCOT	INT.		Da.		Ca.
Balance June 30). 189	92.	_				_			21	2,292	79	-
Balance of gas						•	•	•	•	Ψ-	-,	••	\$ 1,815 34
Interest paid,						·	·	•	•		544	87	\$2,020 01
Old debts paid,	•	•	•	•	•	·	•	•	•		519	-	
Balance June 30). 189	93.	:	:	·	:	:	:	•		010		11,541 80
	,	,	•	•	•	•	•	•	•	_			
										\$1	3,357	14	\$ 13,357 14
Real estate,											•		\$118,000 00
Machinery and	man	ufac	turio	ig ap	plianc	28,							99,728 72
Street mains,	•	•	•	•	•		•	•	•	•	•	•	100,640 95
Meters, .	•	•	•	•	•	•	•	•	•	•	•	•	2,131 71
Due for gas,	•	•	•	•	•	•	•	•	•	•	•	٠	9,471 71
Meters, Due for gas, Gas coal on han	d,	•	•	•	•	•	•	•	•	•	•	•	9,612 80
Coke on hand.				•	•	•	•	•	•	•	•	•	45 00
Tar on hand,	• .	•	•	•	•	•	•	•	•	•	•	•	225 00
Enrichers on ha	nd,	٠.	٠.	•	•	•	•	•	•	•	• .	•	35 00
Tar on hand, Enrichers on ha Other gas mater Horses, wagons	ials	on h	and,	•	•	•,	•	•	•	•	•	•	1,059 56
Horses, wagons	, etc.	,	•	•	•	•	•	•	•	•	•	•	667 00
Sundry account Office furniture,	s du	e the	com	pan	у,	•	•	•	•	•	•	•	1,464 90
Omce furniture,		•	•	•	•	•	•	•	•	•	•	•	750 00
Cash on hand,			•	•	•	•	•	•	•	•	•	•	853 98
Notes receivable				•	•	•	•	•	•	•	•	•	13,000 00
Gas works exter	nsion	and	ımţ	prove	ment,	•	•	•	•	•	•	٠	4,481 16
Total assets	, as _]	per t	ook	s of	the co	mpe	ıny,	•	•	•	•	•	\$3 62,167 49
					Lia	BIL	TIE8.						
Capital stock,	•	•	•	•				•	•	•	•	•	\$250,000 00
Notes payable,	•	:	•	•	•		•	•		•	•	•	20,000 00
Premium accour			•		•	•	•	•	•	•	•	•	17,775 00
Unpaid bills,		•	•	•	•	•	•	•	•	•	•	•	4,26 0 83
Deposits, .				•	•	•	•	•	•	•	•	•	767 40
Total liabili	ties.	ลส №	er bo	oka	of the	COT	กกลกจ	7.	_	_			\$292,803 23
Profit and loss b	alan	ce.					<i>-</i>	<i>'</i> .	·	:	·		69,364 26
		,	•	•	-	-	-	•	-	•	-	٠	

\$362,167 49

		M	LUKA	PACT	URI	NG A	Locovi	NT.		_		7 -	
0										DR.	74	Cr.	
Operating expenses,			•	•	•	•	•	•	\$ 61,	012	12	\$80,919	10
Income from sale of			•	•	•	•	•	•					
residual	•	•	•	•	•	•	•	•	90	407	ez.	11,431	49
Balance to profit and	1088	,	•	•	•	•	•	•	30,	437	٥٠,		_
									\$ 92,	350	59	\$92,350	59
		P	RAPIT	ANT	1 T.	ORR .	Accou	NT.					
		•	WFII	ANI		000 4	12000			Dr.		Cz.	
Balance June 30, 1892	2,											\$66,098	00
Balance of gas manu	fact	aring	g acco	ont,		•		•				30,437	85
Rents,	•		•				•					110	00
Other items of incom	e,			•			•					5	50
Dividends declared,	•	•	•	•		•	•	•	\$ 20,	000	00		
Interest paid, .					•	•	•			596	83		
Depreciation, .		•			•	•	•		6,	270	77		
Jobbing account,	•				•	•				419	49		
Depreciation, Jobbing account, Balance June 30, 189	3,								69,	364	26		
									A 000		25	000 0F1	
									\$9 6,	DOT	30	\$ 96,651	30
. 1	ωW	RE	NCE	GA	8 1	LIGI	IT C	OMP.	ANY.				
					۱								
				,	7881	RTS.							
	•	• .	•	•	•	٠.)						
Machinery and manu				lianc	98 ((gas)	, [\$511,052	72
Street mains (gas),	•	•	•	•	•	•	1.	•	•	•	•	φυ11 ₁ 002	10
Meters (gas), .	•	•	•	•	•	•	J						
Due for gas,	•	•	•	•	•	•	•	•	•	•	•	6,744	
Water gas fuel, Gas coal on hand, Coke on hand, Tar on hand, Enrichers on hand,	•	•	•	•	•	•	•	•	•	•	•	1,929	
Gas coal on hand,	•	•	•	•	•	•	•	•	•	•	•	4,289	
Coke on hand, .	•	•	•	•	•	•	•	•	•	•	•	173	
Tar on hand,	•	•	•	•	•	•	•	•	•	•	•	3,748	
Enrichers on hand,	٠.	٠.	•	•	•	٠	•	•	•	•	•	1,457	
Purifying materials o	n ha	nd,	•	•	•	٠	•	•	•	•	•	1,539	
Purifying materials of Other gas materials of Stoves on hand,	n ha	ınd,	•	•	•	•	•	•	•	•	•	8,624	
Stoves on hand,	•	•	•	•	•	•	•	•	•	•	•	818	
Gas fixtures on hand,		•	•	•	•	•	•	•	•	•	•	9,163	
Real estate (electric)	•	•	•	•	•	•	•	•	•	•	•	24,048	81
Steam plant (electric)		•	•	•	•)							
Electric plant,		٠	•	•	•	}	•	•	•	•	•	205,200	04
Lines, meters, lamps		_	•		ic),	,							
Due for electric light					•	•	•	•	•	•	•	5,716	
Fuel on hand (electri				•	•	•	•	•	•	•	•	775	
Carbons on hand,	•	•	•	•	•	•	•	•	•	•	•	254	
Oil and waste on han Incandescent lamps of Globes on hand,	d,	٠_	•	•	•	•	•	•	•	•	•		14
incandescent lamps o	n ha	ınd,	•	•	•	•	•	•	•	•	•	1,934	
violes on hand,		•	•	•	•	•	•	•	•	•	•		10
Other electric materia					•	•	•	•	•	•	•	2,868	-
	•	•	•	•	•	•	•	•	•	•	•	2,390	
		•	•	•	•	•	•	•	•	•	•	2,150	
Sundry accounts due	the	com	pany,	•	•	•	•	•	•	•	•	5,505	
Office furniture,	•	•	•	•	•	•	•	•	•	•	•	3 ,3 61	
	•	•	•	•	•	•	•	•	•	•	•	27,366	
lovestments, .						_	_	_		_	_	11,430	00

Total assets, as per books of the company,

				т-								
				LI	ABIL	ITIBS.	•					
Capital stock, .		•		•	•	•	•	•	•	•		\$590,000 0
Bonds issued, .			•	•		•	•	•	•	•	•	125,000 0
Notes payable, .		•				•	•	•	•	•	•	25,000 0
Deposits,		•	•	•	•	•	•	٠	•	•	•	199 0
Premium account,	•	•	•	•	•	•	•	•	•	•	•	16,600 0
Total liabilitie	s, as	per b	ooks	of th	e co	mpan	y,					\$ 756,799 0
Profit and loss bale	ance,	•	•	•	•	•	•	•	•	•	•	85,894 6
												\$842,693 6
			Man	UFACI	ruri	ng A	COOT	NT.		D-		~
									•06	Dr. 2,057		CR.
Operating expense	s, { }	gas,	ric,	•	•	•	•	•		.,552		
					:	•	•	•		,002	U¥	\$105,174
Income from sale	uals,				:		•	•				20,624
						er,	•	•				66,671
sair (sour	CMIC	urgur	auu in	powe	, , , , , , , , , , , , , , , , , , ,	•	•				2,997
Offici	bour	ces,	CICCH	10,	•	•	•	•	25	3,741	11	2,381
Balance to profit a	nd lo	65,	elec	tric,		:	:	:		2,116		
									\$19	5,467	52	\$195,467
			Prop	IT AN	m L	088 A	CCO	UNT.		D.		~
Polenco Inno 90 1	800				n L	088 A	CCO	UNT.		Dz.		Cz.
							.0001	UNT.		DR.		\$63,493
Balance of gas ma	nufac	turit	ng acc	ount,		•		U NT.		Dr.		\$63,493 33,741
Balance of gas ma Balance of electric	nufac man	turit ufact	ng acc uring	ount,	, . unt,	•		UNT.		Da.		\$63,493 33,741 22,116
Balance of gas ma Balance of electric Premium on new s	nufac mant tock,	turit ufact	ng acc uring	ount,	, . unt,	•		UNT.		Dz.		\$63,493 33,741 22,116 10,125
Balance of gas man Balance of electric Premium on new s Rents,	nufac mant tock,	turit ufact	ong accouring	eount,	unt,	•		UNT.		Da.		\$63,493 33,741 22,116 10,125 1,242
Balance of gas man Balance of electric Premium on new s Rents, Lamps, sales and j	nufac mant tock,	turir nfact	g acc uring	eount, acco	unt,	•		unt.		Dz.		\$63,493 33,741 22,116 10,125 1,242 1,509
Balance of gas man Balance of electric Premium on new s Rents, Lamps, sales and j Old bills collected,	nufac manu tock,	turir nfact	ag account	eount, acco	unt,	•	•		9 37			\$63,493 33,741 22,116 10,125 1,242 1,509
Balance of gas man Balance of electric Premium on new s Rents, Lamps, sales and j Old bills collected,	nufac manu tock,	turir nfact	g account	eount, acco	unt,			UNT.	•	7,100	00	\$63,493 33,741 22,116 10,125 1,242 1,509
Balance of gas ma Balance of electric Premium on new s Rents, . Lamps, sales and j Old bills collected, Dividends declared Interest paid, .	manutock, jobbir	turir afact	g according	eount, acco	unt,			UNT.	•	7,100 9,158	00 60	\$63,493 33,741 22,116 10,125 1,242 1,509
Balance of gas ma Balance of electric Premium on new s Rents, . Lamps, sales and j Old bills collected, Dividends declared Interest paid, .	manutock, jobbir	turir afact	g according	eount, acco	unt,		•		•	7,100	00 60 00	\$63,493 33,741 22,116 10,125 1,242 1,509
Balance of gas ma Balance of electric Premium on new s Rents, Lamps, sales and j Old bills collected, Dividends declared Interest paid, .	manutock, jobbir	turir afact	g according	eount, acco	unt,				88	7,100 9,158 258 6,894	00 60 00 60	\$63,493 33,741 22,116 10,125 1,242 1,609 183
Balance of gas ma Balance of electric Premium on new s Rents, Lamps, sales and j Old bills collected, Dividends declared Interest paid, .	manutock, jobbir	turir afact	g according	eount, acco	unt,				88	7,100 9,158 258 6,894	00 60 00 60	\$63,493 33,741 22,116 10,125 1,242 1,509 183
Balance of gas ma Balance of electric Premium on new s Rents, Lamps, sales and j Old bills collected, Dividends declared Interest paid, .	manutock, jobbir	turir afact	g according	eount, acco	unt,				88	7,100 9,158 258 6,894	00 60 00 60	\$63,493 33,741 22,116 10,125 1,242 1,609 183
Balance of gas ma Balance of electric Premium on new s Rents, Lamps, sales and j Old bills collected, Dividends declared Interest paid, .	manutock, jobbir	turiu	ag accurring	eount, accord				•	88 	7,100 9,158 258 6,894	00 60 00 60	\$63,493 33,741 22,116 10,125 1,242 1,609 183
Balance of gas ma Balance of electric Premium on new s Rents, . Lamps, sales and j Old bills collected, Dividends declared Interest paid, .	manutock, jobbir	turiu	ag accurring	account,				•	88 	7,100 9,158 258 6,894	00 60 00 60	\$63,493 33,741 22,116 10,125 1,242 1,509 183
Balance June 30, 1 Balance of gas ma Balance of electric Premium on new s Rents, Lamps, sales and j Old bills collected, Dividends declared Interest paid, . Deprectation, . Balance June 30, 1	nufac manu stock, jobbin	LE	ag account	count, according to the state of the state o	TRI	C CC		•	88 	7,100 9,158 258 6,894	00 60 00 60	\$63,493 33,741 22,116 10,125 1,242 1,609 183 \$132,411
Balance of gas man Balance of electric Premium on new sents,	nuface manustock, dobbir dl, .	LE	ag account	count, according to the state of the state o	TRI	C CC		•	88 	7,100 9,158 258 6,894	00 60 00 60	\$63,493 33,741 22,116 10,125 1,242 1,509 183
Balance of gas man Balance of electric Premium on new strength of the strength	nuface manustock, dobbir dl, .	LE	ag account	count, according to the state of the state o	TRI	C CC		ANY	\$135 \$135	7,100 9,158 258 6,894	00 60 00 60	\$63,493 33,741 22,116 10,125 1,242 1,509 183

Real estate (electric), 6,395 58 11,811 37 Steam plant (electric), 2,122 87 Water, Electric plant, . 13,334 49 25,197 88 Lines, meters, lamps and globes (electric), 1,092 92 Due for electric light and power, 100 00 Fuel on hand (electric), . 6 00 Carbons on hand,

Oil and waste on hand, \$60 15	1894.]	PUBI	IC	D	oc	UM	1EI	VT -	– 1	Vo.	35.		20	9
Incandescent lamps on hand,	Oil and weste on	hend								_		_	9.60	15
Globes on hand,		•	nd.		•	•	•		·		·			
Other materials on hand, 438 65 Horses, wagons, etc., 195 35 Sundry accounts due the company, 66 62 Office farniture, 15 75 Cash on hand, 107 97 Total assets, as per books of the company, \$70,146 65 Profit and loss balance, 5,003 91 LIABILITIES. Capital stock, \$20,000 00 Bonds issued, 15,000 00 Notes payable, 3,177 65 Unpaid bills, 179 97 Interest due but not paid, 1,110 00 Amounts due from the company, not included above, 35,682 94 Total liabilities, as per books of the company, \$75,150 56 MANUFACTURING ACCOUNT. Dz. Operating expenses, \$6,233 11 Sale of electric light and power, \$6,6233 11 Sale of electric light and power, \$2,851 52 Balance June 30, 1892, \$2,851 52 Balance of electric manufacturing account, 577 39 Rents, 1,125 03 Other items, 600 14 Interest paid, 1,125 03							·							
Horses, wagons, etc., 195 35	Other materials	on hand.						•					-	
Sundry accounts due the company,							•							
Office furniture, 15 75 Cash on hand, 288 48 Insurance unexpired, 107 97 Total assets, as per books of the company, \$70,146 65 Profit and loss balance, 5,003 91 LIABILITIES. Capital stock, \$20,000 00 Bonds issued, 15,000 00 Notes payable, 3,177 65 Unpaid bills, 179 97 Interest due but not paid, 1,110 00 Amounts due from the company, not included above, 35,682 94 Total liabilities, as per books of the company, \$75,150 56 MANUFACTURING ACCOUNT. Dr. Cz. Operating expenses, \$6,233 11 Sale of electric light and power, \$6,233 11 Sale of electric light and power, \$2,851 52 Balance June 30, 1892, \$2,851 52 Balance of electric manufacturing account, 577 39 Rents, \$1,125 03 Other items, 600 14 Balance June 30, 1893, 5,003 91 LEICESTER ELECTRIC COMPANY.														
Cash on hand, 288 48													15	75
Total assets, as per books of the company, \$70,146 66 Profit and loss balance, 5,003 91 LIABILITIES. \$20,000 00 Bonds issued, 15,000 00 Bonds issued, 15,000 00 Rotes payable, 3,177 65 Unpaid bills, 179 97 Interest due but not paid, 1,110 00 Amounts due from the company, not included above, 35,632 94 Total liabilities, as per books of the company, \$75,150 56 MANUFACTURING ACCOUNT. Da. Cz. Operating expenses, \$6,233 11 Sale of electric light and power, \$5,655 72 Balance to profit and loss, 577 39 Rents, \$6,233 11 PROFIT AND LOSS ACCOUNT. Da. Cz. Balance June 30, 1892, \$2,851 52 Balance of electric manufacturing account, 577 39 Rents, \$150 17 Interest paid, 1,125 03 Other items, 600 14 Balance June 30, 1893, 5,003 91 \$5,154 08 \$5,154 08 \$5,154 08 \$5,155 08 2 Water power, \$2,804 25 Due for electric light and power, 1,428 67 Real estate, \$10,309 59 Steam plant, 13,317 89 Electric plant, 13,317 89 Lines, meters, lamps and transformers, 15,550 82 Water power, 2,804 25 Due for electric light and power, 1,428 67 Pruel on hand, 46 23 30 Other meters light and power, 1,428 67 Pruel on hand, 46 23 30 Other meters light on hand, 46 33 01 Other meters light on hand, 46 23 30 Other meters light on hand, 56 68 Incandescent lamps on hand, 52 28 00 Other meters light on hand, 52 28 00 Other meters light on hand, 52 28 00 Other meters light on hand, 52 28 00 Other meters light on hand, 52 28 00 Other meters light on hand, 52 28 00 Other meters light on hand, 52 28 00 Other meters light on hand, 52 28 00 Other meters light on hand, 52 28 00 Other meters light on hand, 52 28 00 Other meters light on hand, 52 28 00 Other meters light on hand, 52 28 00 Other meters light on hand, 52 28 00 Other meters light on hand, 52 28 0	Cash on hand.												288	48
Profit and loss balance, 5,003 91 875,150 56	Insurance unexp	ired,											107	97
Capital stock, \$20,000 00													\$70,146	 65
Capital stock, \$220,000 00 Bonds issued, 15,000 00 Notes payable, 3,177 65 Unpaid bills, 179 97 Interest due but not paid, 1,110 00 Amounts due from the company, not included above, 35,682 94 Total liabilities, as per books of the company, \$75,150 56 MANUFACTURING ACCOUNT. DR. CR. Operating expenses, \$6,233 11 Sale of electric light and power, \$6,233 11 PROFIT AND LOSS ACCOUNT. DR. CR. Balance June 30, 1892, \$2,851 52 Balance of electric manufacturing account, 577 39 Rents, \$150 17 Interest paid, 1,125 03 Other items, 600 14 Balance June 30, 1893, \$5,003 91 *\$5,154 08 *\$5,154 08 *\$5,154 08 *\$5,154 08 *\$5,154 08 LEICESTER ELECTRIC COMPANY. ASSETS. Real estate, \$10,309 59 Steam plant, \$13,317 89 Electric plant, \$6,126 83 Lines, meters, lamps and transformers, \$15,550 82 Water power, \$2,804 25 Due for electric light and power, \$2,804 25 Puel on hand, \$46 33 Oil and waste on hand, \$35 58 Incandescent lamps on hand, \$35 58	Profit and loss b	alance,	•		•	•	•	•	٠	•	•	•	5,003	91
Capital stock, \$20,000 00					T.TA	RTT.T	TIRA.						\$75, 150	56
Bonds issued, 15,000 00	Conital stock												6 90 000	^^
Notes payable,	•		•	•	•	•	•	•	•	•	•	•		
Unpaid bills,	•			•	•	•	•	•	•	•	•	•	•	
Interest due but not paid,				٠.	•			•		•	•	•	•	
Amounts due from the company, not included above,				•	•			•	•	•	•	•	-•-	- •
Manufacturing Account. Dr. Cr.		• ,						•	•	•	•	•	•	
MANUFACTURING ACCOUNT. Operating expenses,	Amounts due ire	ли ше сол	шрац	y, III) t 111	ciuu	ou a	JU16,	•	•	•	•	00,002	<i>7</i> 2
Operating expenses,	Total liabilit	ies, as pe	r bool	ks o	f the	con	npan	7, .	•	•	•	•	\$75,150	56
Operating expenses,			MA	NUF	ACT	URIN	rg A	ccou	T.		Dr.		Cz.	
Sale of electric light and power,	Operating expen	505		,						8		11	 -	
Balance to profit and loss,										•	-,		\$5,655	72
PROFIT AND Loss ACCOUNT. Balance June 30, 1892,								•					577	39
PROFIT AND Loss ACCOUNT. Balance June 30, 1892,										_				_
Balance June 30, 1892,										8	6 ,233	11	\$ 6,233	11
Balance June 30, 1892,			Pro	PIT	AND	Lo	88 A	CCOU	NT.		_		_	
Balance of electric manufacturing account, 577 39 Rents, 57 39 Rents, 57 39 Rents, 67 17 Interest paid, 1,125 03 Other items, 600 14 Balance June 30, 1893, 5,003 91 ***E5,154 08 ***E5,154 08 ***LEICESTER ELECTRIC COMPANY.** ***LEICESTER ELECTRIC COMPANY.** ***Assets.** Real estate, \$10,309 59 Steam plant, 13,317 89 Electric plant, 6126 88 Lines, meters, lamps and transformers, 15,550 82 Water power, 515,560 82 Water power, 52,804 25 Due for electric light and power, 1,426 87 Fuel on hand, 516 83 Incandescent lamps on hand, 5245 80 Other materials on hand, 5245 80 Other materials on hand, 5245 80 Other materials on hand, 5245 80 Other materials on hand, 5245 80	Palance Impo 20	1000								•		50	CR.	
Rents,					•	n.	•	•	•	₽.	•			
Interest paid,	_		aceur I	ug a	ccou	шь,	•	•	•		011	00	@15A	17
Company		• •			•	•	•	•	•		1 195	U3	\$ 100	••
LEICESTER ELECTRIC COMPANY. \$5,154 08 \$5,154 08 \$5,154 08 \$5,154 08 \$6,154 08 \$6,154 08 \$6,154 08 \$6,154 08 \$6,154 08 \$6,154 08 \$6,154 08 \$6,154 08 \$6,154 08 \$6,154 08 \$6,154 08 \$6,154 08 \$6,154 08 \$6,155 08		• •			•	•	•	•	•					
\$5,154 08 \$5,154 08	Release Inne 30	1803		,	•	•	•	•	•		000	14	5.003	Q1
LEICESTER ELECTRIC COMPANY. Assets. Real estate, \$10,309 59 Steam plant, \$13,317 89 Electric plant, \$6,126 88 Lines, meters, lamps and transformers, \$15,550 82 Water power, \$2,804 25 Due for electric light and power, \$1,426 87 Fuel on hand, \$35 58 Incandescent lamps on hand, \$245 80 Other materials on hand, \$92 22	Daniel Valle Oo	, 1000,	•		•	•	•	•	•	_				_
LEICESTER ELECTRIC COMPANY. Assets. Real estate, \$10,309 59 Steam plant, \$13,317 89 Electric plant, \$6,126 88 Lines, meters, lamps and transformers, \$15,550 82 Water power, \$2,804 25 Due for electric light and power, \$1,426 87 Fuel on hand, \$35 58 Incandescent lamps on hand, \$245 80 Other materials on hand, \$92 22										8	5,154	08	25,154	08
Assers. Real estate,				_						·	•			
Assers. Real estate,	•													
Real estate, \$10,309 59 Steam plant, 13,317 89 Electric plant, 6,126 83 Lines, meters, lamps and transformers, 15,550 82 Water power, 2,804 25 Due for electric light and power, 1,426 87 Fuel on hand, 46 33 Oil and waste on hand, 35 58 Incandescent lamps on hand, 245 80 Other materials on hand, 92 22		LEI	CEST	ER	EL	ECT	RIC	COI	4PA	NY.				
Steam plant, 13,317 89 Electric plant, 6,126 88 Lines, meters, lamps and transformers, 15,550 82 Water power, 2,804 25 Due for electric light and power, 1,426 87 Fuel on hand, 46 33 Oil and waste on hand, 35 58 Incandescent lamps on hand, 245 80 Other materials on hand, 92 22					Α	88B1	rs.							
Steam plant, 13,317 89 Electric plant, 6,126 88 Lines, meters, lamps and transformers, 15,550 82 Water power, 2,804 25 Due for electric light and power, 1,426 87 Fuel on hand, 46 33 Oil and waste on hand, 35 58 Incandescent lamps on hand, 245 80 Other materials on hand, 92 22	Real estate				_		_					_	\$10.309	50
Electric plant, 6,126 88 Lines, meters, lamps and transformers, 15,550 82 Water power, 2,804 25 Due for electric light and power, 1,426 87 Fuel on hand, 46 33 Oil and waste on hand, 35 58 Incandescent lamps on hand, 245 80 Other materials on hand, 92 22	•				•		•	:	:	•	•	•		
Lines, meters, lamps and transformers,							•			٠		•		
Water power, 2,804 25 Due for electric light and power, 1,426 87 Fuel on hand, 46 33 Oil and waste on hand, 35 58 Incandescent lamps on hand, 245 80 Other materials on hand, 92 22	Lines, meters, la	mps and i		orm	ers.	•					•	:		
Due for electric light and power,	Water power						•						-	
Fuel on hand,	Due for electric 1	ight and	Dower					•		•		:	-	
Oil and waste on hand,								•	•		•	•		
Incandescent lamps on hand,										•	٠	•		
Other materials on hand,	Incandescent lan	aps on ha										•		
Tools on hand	Other materials	on hand				•	•	•	•	•	•	•		
	Tools on hand.				•	•	•	•	•	•	•	:		

210	GAS	AND	EI	EC	TE	CIC	LI	GH	Т.		[Jan.
Sundry account					•	•	. •	٠.	•	•	-
Cash on hand, Advance insura			•	•	•	•		•	•	•	187 08
Advance insura	nce and i	nterest,	•		•	•	•	•	•	•	114 48
Total assets	1		ha aa								650 620 04
Total assets	belemen	JOURS OF E	пе со	шран	ıy,	•	•	•	•		\$50,620 04 365 22
Profit and loss	DETETICS,		•	•	•	•	•	•	•	•	30:) 22
			•								\$50,985 26
Capital stock,				BILIT	TIB8.	•					\$25,000 00
Bonds issued,		•	:	•	·	·	•	Ī	•	٠	20,000 00
Notes nevehla					:	•	•	•	•	•	1,969 41
		•		·			·	•	•	·	2,474 18
Unpaid bills, Interest due bu	t not naid		·	:	:	Ċ	:	·	•	:	
								•	•	•	
Total liabil	ities, as p	er Dooks	or th	e con	ıpan	у,	•	•	•	•	\$5 0,985 2 6
		Manu	PACT	URIN	g A	ccou	NT.				
								_	DR.		CR.
Operating expen						•	•	₩4	1,445	25	
Income from sa	le of elec	tric light	and p	ower.	,	•	•				\$ 5,351 99
Balance to profi	it and los	8, .	•	•	•	•	•		906	74	
								8/	5,351	99	\$ 5,351 99
		PROPIT	C ANI	Loi	38 A	CCOU	NT.		,		\$ 2,000
									Dr.		Cr.
Balance June 30						•	•	\$ 1	,006	85	
Balance of elec						•	•				\$906 74
Materials omitt	ed from i	inventory	June	30, 1	892,						1,173 05
Other items of	income,		•	•	•		•				163 3 4
Interest paid,			•	•	•	•		1	,047	88	
Other items,			•	•	•	•	•		553	62	
Other items, Balance June 3	0, 1893,			•	•	•	•				365 22
								82	2,608	35	\$2,608 35
		-				_					
I.ROMII	NSTER	ELECTR	ic i	JGH	T A	ND	POV	WRR	. co	MP	ANY.
22012				A88B1							
Real estate,											\$11,617 80
Steam plant,		: :	•	•	:	•	•	•	•	•	28,216 86
Electric plant,					•	:	•	•	•	•	21,278 49
Lines, meters,					:		•	•	•	•	58,080 22
					:		•	•	•	٠	10,000 00
Franchise, . Due for electric	ioht an	d nower	•	•	•	•	•	•	٠	•	3,350 69
Fral on hand	. HELL GU	a power,	•	•		:	•	•	•	•	
Fuel on hand, Oil and waste o	n hand	• •	•	•	•	•	•	•	•	•	33 17
Incondescent le	mne on b	· ·	•	•	•						
Incandescent la Globes on hand Other materials	mhe on r	ianu, .	•	•	•	•	:	•	•	:	414 30
Other meterials	l, . . on hond	• •	•	•	•	•		•			
			•	•	•	•	•	•	•	•	217 13
Tools on hand,			•	•	•	•	•	•	•	•	62 40
Horses, wagons			_ •	•	•	•	•	•	٠	•	203 00
Sundry account			,	•	•	•	•	•	•	•	632 11
Office furniture	-		•	•	•	•	•	•	•	•	142 27
Cash on hand,		• •	•	•	•	•	•	•	•	•	851 97
Advance insure	suce and	interest,	•	•	•	•	•	•	•	•	976 29
Total asset	s, as per	books of t	he co	mpa	ŋ.						\$136,215 94
Profit and loss			•	•	•						2,340 69
											\$138,556 63

			L	BIL	TIES							
Capital stock,											\$50,000	00
Notes payable,											82,057	33
Unpaid bills,						•					6,172	
Interest due but not paid	,				•	•	•	•			327	
Total liabilities, as pe	er bo	oks (of th	е соп	np a n;	у, .					\$138,556	63
	M	[ANT	FAC	ruri:	NG A	.0001	NT.		ъ.		_	
Operating expenses, .								e 16	Dr. ,286	98	CR.	
Income from sale of elect		ght :		owe	r, .	:		\$ 10	,200	00	\$ 19,603	
other source		•	•	•	•	•	•				116	96
Balance to profit and loss	3,	•	•	•	•	•	•	4	,433	86		
								\$19	,720	72	\$19,720	72
	P	ROPI	T AN	D L	088 /	7 cco.	UNT.					
Balance June 30, 1892,								a 0	Dr. 2,381	97	CB.	
Balance June 50, 1592, Balance of electric manu	laete	dr	•		•	•	•	₩2	,001	41	8 4,433	Q.
		_	acco	ullt,	•	•	•		.373	90	\$2,200	ot
	•	•	•	•	•	•	•	•	•	00		
Other items,	:		•	•	•	•	•		20	w	2,340	RS
Dalanco vano co, 1000,	•	•	•	•	•	•	•	_				_
								\$6	3,774	55	\$6,774	58
LEO!	MIN	STE		A8 A881		HT (COM	PAN	Y.			
LEO! Real estate, Machinery and manufact			•	Assi		HT (со м п	PAN	Y.		# 80 000	^
Real estate, Machinery and manufact Street mains,	turin	gap	plian	Assi		HT (со м п	PAN	Y.	•	\$50,000	0
Real estate, Machinery and manufact	turin	gap	plian	Assi		HT (COM	PANT	Y.	•	\$ 50,000	0
Real estate,	turin	g ap	plian	Assi		HT (COM	PAN:	Y.		\$ 50,000	
Real estate, Machinery and manufact Street mains, Meters, Due for gas,	turin	g ap	plian	Assi	:T8.	HT (COM:	• · · · · · · · · · · · · · · · · · · ·	Y.		1,065	4
Real estate,	turin	g ap	plian	Assi ces,	:T8.	HT (·		1,065	4:
Real estate, Machinery and manufact Street mains, Meters, Due for gas, Gas coal on hand, .	turin	g ap	plian	Assi ces,	:T8.	HT (·		1,065 4	4: 8: 9:
Real estate,	turin	g ap	plian	Assi ces,	:T8.	HT (·		1,065 4 271 28 2,096	45 85 95 06 65
Real estate,	turin	g ap	plian	Assi ces,	:T8.	HT			· · · · · · · · · · · · · · · · · · ·		1,065 4 271 28	45 85 95 06 65
Real estate,	com	g ap	plian	Asse Ces,	:TS.	HT (· · · · · · · · · · · · · · · · · · ·		1,065 4 271 28 2,096	4: 8: 9: 0: 6: 0:
Real estate, Machinery and manufact Street mains, Meters, Due for gas, Gas coal on hand, Enrichers on hand, Sundry accounts due the Cash on hand, Notes receivable,	com	g ap	plian	Assi ces,	:TS.						1,065 4 271 28 2,096 1,200	4: 8: 9: 0: 6: 0:
Real estate, Machinery and manufact Street mains, Meters, Due for gas, Gas coal on hand, Enrichers on hand, Sundry accounts due the Cash on hand, Notes receivable,	com	g ap	plian	Assi ces,	iny,						1,065 4 271 28 2,096 1,200	4: 8: 9: 0: 6: 0:
Real estate, Machinery and manufact Street mains, Meters, Due for gas, Gas coal on hand, Enrichers on hand, Enrichers on hand, Notes receivable, Total assets, as per b	com	g ap	plian	Asse . ces, 	atts.		}		· · · · · · · · · · · · · · · · · · ·		1,065 4 271 28 2,096 1,200 \$54,666	4: 8: 9: 0: 6: 0:
Real estate,	com;	g ap	plian	Asse ces,	npan		} .		· · · · · · · · · · · · · · · · · · ·		1,065 4 271 28 2,096 1,200 \$54,666	4: 8: 9: 0: 6: 0: 7:
Real estate,	com:	of t	plian	Asse ces,	ony,	· · · · · · · · · · · · · · · · · · ·			· · · · · · · · · · · · · · · · · · ·		1,065 4 271 28 2,096 1,200 \$54,666	4: 8: 9: 0: 6: 0: 7:
Real estate, Machinery and manufact Street mains, Meters, Due for gas, Gas coal on hand, Enrichers on hand, Sundry accounts due the Cash on hand, Total assets, as per b Capital stock, Total liabilities, as p Profit and loss balance,	com:	of t	plian	Asse ces,	ony,	· · · · · · · · · · · · · · · · · · ·					1,065 4 271 28 2,096 1,200 \$54,666	4: 8: 9: 0: 6: 0: 7:
Real estate, Machinery and manufact Street mains, Meters, Due for gas, Gas coal on hand, Enrichers on hand, Sundry accounts due the Cash on hand, Total assets, as per b Capital stock, Total liabilities, as p Profit and loss balance, Operating expenses,	com:	g ap	plian	Asse ces,	ony,	· · · · · · · · · · · · · · · · · · ·					1,065 4 271 28 2,096 1,200 \$54,666 \$50,000 4,666 \$54,666 Cr.	4: 8: 9: 0: 6: 0: 7: 7:
Real estate, Machinery and manufact Street mains, Meters, Due for gas, Gas coal on hand, Enrichers on hand, Enrichers on hand, Snotes receivable, Total assets, as per b Capital stock, Total liabilities, as p Profit and loss balance, Operating expenses, Income from sale of gas,	com	g ap	plian	Asse ces,	ony,	· · · · · · · · · · · · · · · · · · ·					1,065 4 271 28 2,096 1,200 \$54,666 \$50,000 4,666 \$54,666 Ca.	4: 8: 9: 0: 6: 0: 7: 7: 7:
Real estate,	com	g ap	plian	Asse ces,	ony,	· · · · · · · · · · · · · · · · · · ·			DR.	44	1,065 4 271 28 2,096 1,200 \$54,666 \$50,000 4,666 Cm. \$7,412 28	4: 8: 9: 0: 6: 0: 7: 7: 7:
Real estate, Machinery and manufact Street mains, Meters, Due for gas, Gas coal on hand, Enrichers on hand, Enrichers on hand, Snotes receivable, Total assets, as per b Capital stock, Total liabilities, as p Profit and loss balance, Operating expenses, Income from sale of gas,	com	g ap	plian	Asse ces,	ony,	· · · · · · · · · · · · · · · · · · ·				44	1,065 4 271 28 2,096 1,200 \$54,666 \$50,000 4,666 Cm. \$7,412 28	4: 8: 9: 0: 6: 0: 7: 7: 7:

	PR	OPIT	AND	Loss	Acc	OUNT.	Dz.	Cr.
Balance June 30, 1892,	٠.		• .	•	•	•		\$3,971 78
Balance of gas manufact	uring	acco	unt, .	•	•	•		2,871 58
Interest received, .	•	•				•		48 00
Rents,	•	•		•	•	•		118 00
Dividends declared, .					•	•	\$2, 000	00
Construction charged off	•	•				•	325	
Other items,	•	•				•	17	
Balance June 30, 1893,	•	•				•	4,666	78
							\$7,009	87,009 36
1 10 3	TING	TON	GAR		ur (COMP	• •	•••
11152	21110	1011		BETS.		JOMI.	ANI.	
Real estate (gas), .	•				•			. \$1,514 95
Machinery and manufact		appl	iances	(gas)	•		. 21,523 73
Street mains (gas), .					···			. 7,490 90
Meters (gas),								. 718 31
Due for gas,								. 274 66
Tar on hand,								. 15 00
Enrichers on hand, .								. 23 00
Other gas materials on h								. 120 00
Real estate (electric),								. 3,969 41
Real estate (electric), Steam plant (electric), Electric plant,								. 4,457 48
Electric plant,		•						. 8,175 76
Lines, meters, lamps and	globe	s (ele	ectric)	.)				
Patent rights,				`}`	•	•		. 8,937 14
Due for electric light and	powe	r.		٠.				. 539 00
Fuel on hand (electric),								. 126 56
Carbons on hand, .		•						. 16 00
Oil and wests on hand								. 19 25
Incandescent lamps on h	and.							. 406 00
Globes on hand	,							. 284 60
Incandescent lamps on he Globes on hand, Other electric materials of Sundry accounts due the	n han	d.						. 673 48
Sundry accounts due the	comp	anv.				•		. 3,396 18
Cash on hand,								. 503 30
Total assets, as per t				nanw			-	. \$63,184 71
Town assous, as per t	COLS		Liabi			•	• •	. 600,102 11
Capital stock,			·					. \$20,000 00
Notes payable,							.• .	. 29,305 93
Unpaid bills,						•		. 1,235 79
Total liabilities, as p	ar boo	} • • •	· the c	~ m ~				. \$50,541 72
Profit and loss balance,								. 85 0,541 72
r rous and ross carance,	•	•	• •	•	•	•	• •	
	36.				4		_	\$ 63,184 71
<i>e</i>			ACTUR			UNT.	Dz.	CR.
	•	•		•	•	•	\$3,194 5	
	lectric,				•	•	1,431 6	
Income from sale of gas,					•	•		\$4,643 48 41 50
residuals,	• •	•			•	•		
other source	oo, gu	he -			•	•		19 80
sale of elec	eric ii8	ine el	aa pov	ver,	•	•	1 810 0	1,649 74
Balance to profit and loss	, } g	85, . loo*-		•	•	•	1,510 2	
	€ 0.	lectri	c, .	•	•	•	218 0	
							\$6,354 5	2 \$6,354 52

¹ Began to sell electric light in February, 1893.

			Pı	ROPIT	ANT	Los		A cco	nwr.				
				WFII	AND	, DO	9	Acco	OM I.	Da		Cr.	
Balance June 3	0, 1892	,										\$12,426	10
Balance of gas	manui	acti	aring	8000	unt,							1,510	26
Balance of elec	tric m	anui	lactu	ring s	ccon	ınt,						218	07
Interest receive	d, .											200	43
Rents, .										_		10	00
Other items of	incom	θ,										19	20
Dividends decla	ared, .									\$ 700	00		
Interest paid,										279	31		
Depreciation,										76	1 76		
Dividends declaration, Depreciation, Balance June 3	0, 1893	3,								12,649	2 99		
				_						\$14,38	4 06	\$14,384	06
	LOW	ELI	E	LECT	RIC	LIC	H	T C	RPC	RATION	₹.		
					A	.88E1	18.						
Real estate,			•	•	•	•		•	•		•	\$27,07 0	
Steam plant,			•	•			•		•		•	98,041	
Electric plant,			•		•			•	•		•	112,851	
Lines, meters,	lamps :	and	glob	es,	•	• •		٠.	•	• • •	٠.	228,608	11
Inside wiring, Due for electric Fuel on hand, Carbons on har Oil and waste o			•	•	•						•	9,390	50
Due for electric	light :	and	pow	er,			•					11,783	36
Fuel on hand,			•			•					٠.	379	47
Carbons on har	ıd, .		•		•	•		•				735	50
Oil and waste o	n han	ı,									•	159	22
Incandescent Is Globes on hand Other materials	mps o	n he	and,					•			•	613	18
Globes on hand	١, .							٠.	• •		٠.	42	50
Other materials	on ha	nd,							٠.			5,244	
Meters on hand	l, .											444	80
Meters on hand Horses, wagons	ı, etc.,							٠.				525	00
Sundry account	ts due	the	com	p any ,		•		٠.	٠.			1,091	63
Office furniture	, .											180	00
Cash on hand,				٠.								1,407	54
Total asset		er h	ook e	of the	a con	nan	v					\$498,568	17
20112 12000	, ab p			01 11		opuu,	,,	•	•	•	·	\$200,000	••
_					LIA	BILI1	ME	8.					
Capital stock,				•	٠.	•	•	•	•		•	\$300,000	
Bonds issued,			•	•	•	•	٠,	•	•		•	7,000	
Notes payable,			•	•	•	•	•	•	•		•	1 54,4 55 12,418	64
Unpaid bills,	• •		•	•	•	•	•	•	•		•	12,418	08
Total liabil	ition n		w ha	aka a	the	40 m	ne	n W				\$473,873	79
Total liabil Profit and loss	halana	a Pc	1 00	UKS U	ш	COILL	Pa:	цу,	•			24,694	
Trom and loss	USIALIC	٠,	•	•	•	•	•	•	•	• •	•	21,001	
			_					_				\$ 498,568	
			M	ANUP	AOTU	RIN	3 4	CCOT	INT.	Dr		CR.	
Operating exper	nses		•							\$72,000			
Income from as					nd po	wer.				- ,	-	\$113,301	69
	ber so											346	
Balance to profi	t and l	088	,		•				•	41,64	L 29		-
•			•										_
										\$113,647	7 99	\$ 113,647	99

			P	ROF:	IT AN	n L)88 <i>i</i>	Α cσ οτ	ONT.					
	- 004	_									Dr.		Cz.	~
Balance June 30,			• .	:	•	•.	•	• .	•				\$39,7 19 9	
Balance of electri			actu	ring	acco	unt,	•	•	•				41,641	
Interest received,	•	•	•	•	•	•	•	•	•				21 9	
Other items of in		•		٠	•	•	•	•	•	•0/		20	153	16
Dividends declar	•			•	•	•	•	•	•	•),998			
Interest paid, .	•	•	•	•	•	•	•	•	•		348			
Depreciation, .		•	•	•	•	•	•	•	•		5,000			
Other items, .			•	•	•	•	•	•	•		500			
Balance June 30,	. 1896	3,	•	•	•	•	•	•	•	-ZA	,694	40		_
										\$ 81	1,535	59	\$81,535	59
		LC)WE	LL	GA8	3 LIC	ент	co:	MPA	NY.				
						Asse	TS.							
Real estate,								1						
Machinery and n					nlian	ces.		i						
Street mains,			•	o -r	_			}	•	•	•	•	\$425,000	0
•								1						
Due for gas,			•				•	٠.					3,176	8
as coal on hand				•			•		•				1,187	
coke on hand, .													1,222	
ar on hand.		•		:	•								3,200	0
Enrichers on han	ıd,												203	0
Purifying materi	als (on h	and,										51	C
Stoves on hand,													13,250	0
Cash on hand,	•							•	•				29,984	C
investments,		•	•	•	•	•	•	•	•	•	•	•	106,609	4
Total assets,	as p	per b	ooks.	of	the co	ompa	ny,	•	•	•	•		\$583,883	5
					L1.	ABIL	ITIE	8.						
Capital stock,	,	•	•	•	•	•	•	•	•	•	•	•	\$500,000	(
	ties.	88 D	er bo	юkı	of ti		mpa	ny,	•				\$500,000	
Total liabilit													83,883	
				•	•	•	•	•	•	•	•	•		_
				•	•	•	•	•	•	•	•	•	\$583,883	_
Total liabilit Profit and loss b			•		· UPAC			Lecou	NT.	•	•	•		_
Profit and loss b	alan	ice,	•					Lecov	'NT.	•	Dr.			_
Profit and loss b	alan	ice,	M	lani	UPAC7				'NT.	8 25	Dr. 1,956		\$583,883 Cr.	
Profit and loss b Operating expendence from sale	ses,	gas,	M		UPAC7			Lecov	INT.	\$25			\$583,883 Cr.	6
Profit and loss b Operating expendence from sale	ses, e of	gas,	M	lani	UPAC7				INT.			91	\$583,883 Cr.	5

\$362,**2**78 79

\$362,278 79

		PE	WPIT	ANI	Lo	88 <i>A</i>	Loc	OUNT.		
									Dz.	Cr.
Balance June 30, 1	892,		•			•				\$50,676 98
Balance of gas ma	nufac	turing	acco	unt,						110,321 88
Rents,							•			5,162 45
Dividends declared									\$80,000 00	·
Interest paid, .	•								1,314 62	
									963 12	
Balance June 30, 1									83,883 57	
									\$166.161 31	2 166,161 31

LYNN GAS AND ELECTRIC COMPANY.

Assets.

Real estate (gas),		•										\$189,868	40
Machinery and man	ufac	turine	g app	lianc	es (g	88),	l					120 084	10
Street mains (gas),	•	•				.)	^	•	•	•	•	132,854	12
Due for gas, .	•					•						20,326	26
Gas coal on hand,								•				2,126	81
Tar on hand, .		•										356	00
Purifying materials	on h	and,					•					200	00
Stoves on hand,												3,104	57
Real estate (electric	:),											23,034	79
Steam plant (electri	ic),											24,982	62
Electric plant, .	•											54,175	26
Lines, meters, lamp	s and	glob	es (e	lectr	ic),							104,015	43
Patent rights, .					•							15,000	00
Due for electric ligh		l pow	er,			•						11,941	71
Carbons on hand,			•									450	00
Incandescent lamps	on h	and,										255	29
Globes on hand,		•										30	00
Sundry accounts du	e the	com	pany.									1,609	23
Cash on hand, .		•	•					•				13,007	14
New electric station												28,959	80
	•												_
Total assets, as	per b	ooks	of th	e co	mpan	y,		•	•			\$626,297	43
				Lia	BILIT	IBS.							
Capital stock, .												\$375,000	00
Notes payable, .												128,000	00
Unpaid bills, .												7,524	17
Unpaid dividends,												302	55
Reserved fund												2,252	05
Depreciation fund,	•	•	•			•	•	•	•			10,000	00
Total liabilities,	9 6 N	ar ha	nka n	f the	00m1							\$523,078	77
Profit and loss balan		or 000	VE9 (L	WIII]	Party :	•	•	•	•	•	103,218	
A TOUT ON ULT TOO DE LA TOU	,	•	•	•	•	•	•	•	•	•	•	100,210	_
												\$626,297	4 3

	M	A NET				LCCOUN	_				
	м	AN	PAUL	URIN	U 2	LUUUN	1.		Dr.		Cr.
Operating expenses, {	gas,	•	•		•	•		\$ 10	4,253	03	
operating emperator,	electric	,	•	•		•		6	3,870	06	
Income from sale of gas	В, .					•					\$ 123,404 48
residuals,	•		•			•					11,050 52
sale of ele	ctric li	ght	and p	ower	, .						121,492 35
Balance to profit and lo	ا مم	gas,	•	•		•		3	0,201	97	•
Dalance to pront and R	~~ , {	elec	tric,					5	7,622	29	
											2055.045.05
	10.			. T.		A o cou	-	₩20	0,947	30	\$255,947 35
		LOFI	I AN	<i>D</i> 100	00 /	A OCCOU	• • •		DE.		Cr.
Balance June 30, 1892,	•					•					\$72,798 49
Balance of gas manufac	turing	acc	ount,			•					30,201 97
Balance of electric man	ufactui	ring	&CCO!	ınt,		•					57,622 29
Rents,				•							1,289 33
Insurance for loss on el	ectric s	tati	on.								8,248 00
Dividends declared		•	•					23	0,000	00	
Dividends declared, . Interest paid,	•							•	6,441		
Construction charged of	ff (gas)	١.	•			•			4,000		
Depreciation,	. (8.00)			-	•	-			6,500		
Balance June 30, 1893,	•	:		•	•	-	•		3,218		
Dalance Vall e 00, 1000,	•	•	•	•	•	•	•		<u> </u>		
								\$17	0,160	08	\$170,160 08
1	MALD	EN	ELE	CTE	RIC	COMI	PA1	NY.			
			,	L88B1	ra.						
Real estate,				•	•						\$27,424 26
Steam plant, .		٠,									• .,
Electric plant,		. }									293,721 34
Lines, meters, lamps an	d glob	_{86.})									•
Patent rights,											55,000 00
Due for electric light an		er.									10,526 54
Fuel on hand,											186 65
Carbons on hand.					-	-					142 50
Oil and waste on hand,		-							·		54 42
Incandescent lamps on			•	•	•	·	•	·	•	•	436 12
Globes on hand,		•	•	•	•	•	•	•	•	•	23 12
Other materials on hand		•	•	•	•	•	•	•	•	•	519 03
Horses, wagons, etc.,	• •	•	•	•	•	•	•	•	•	•	1,558 35
riorses, wagous, etc.,	•	•	•	•	•	•	•	•	•	•	•
Sundry accounts due the	e comp	шиу	, •	•	•	•	•	•	•	•	4,870 55
Office furniture,	•	•	•	•	•	•	•	•	•	•	300 00
Cash on hand,	•	•	•	•	•	•	•	•	•	•	2,156 30
Total assets, as per	books	of t	he co	mpar	ıy,	•	•	•	•	•	\$396,9 19 16
			Lia	BILIT	ri bs						
Capital stock,		_					_				\$150,000 00
Bonds issued,	•	•	•	•	•	•	•	•	•	•	100,000 00
•	•	•	•	•	•	•	•	•	•	•	111,526 36
Notes payable,	•	•	•	•	•	•	•	•	•	•	833 57
Unpaid bills,	•	•	•	•	•	•	•	•	•	•	000 07
Total liabilities, as p	per boo	ks o	of the	com	pan	у, .					\$362,359 93
Profit and loss balance,			•	•	•	•					34,559 23
											\$396,919 16

	M	ANU	PACT	URIN	ig A	ocou	NT.				
Operating expenses, .								Dr. 844 ,136	70	CR.	
Income from sale of elec	· twla li	• ah+ •	a .	•		•	•	\$44,190	12	\$ 73,891	80
Balance to profit and los						•	:	29,755	10	\$10,001	02
								8 73,891	82	\$73,891	82
	Pi	ROPI	T AN	D L	088 <i>A</i>	LCCOT	INT.	\$,0,001	-	\$10,00	-
								Dr.		Cz.	
Balance June 30, 1892,	•	•	•	•	•	•	•			\$27,132	
Balance of electric manu		ring	acco	unt,	•	•	•			29,755	
Wiring account, .	•	•	•	•	•	•	•			621	
Lamp sales,	•	•	•	•	•	•	•			379	98
Dividends declared, .	•	•	•	•	•	•	•	\$12,000			
Interest paid,	•	•	•	•	•	•	•	11,330			
Balance June 30, 1893,	•	•	•	•	•	•	•	34,559	23		
		_						\$57,889	23	\$57,889	23
MALDEN .	AND	MI	ELR	OSE	GA	8 LI	GHT	COMPA	NY	•	
				A881	T8.						
Real estate,							•			\$46,332	48
Machinery and manufac	turing	g app	lian	ces,			•			92,274	
Street mains,	•		•	•		•	•			150,000	
Meters,									•	14,000	00
Due for gas,	•					•				17,260	
Gas coal on hand, .	•	•				•	•		•	5,304	
Tar on hand,	•	•		•			•			882	
Enrichers on hand, .		•	•						•	16	
Purifying materials on h	and,	•	•	•		•	•			56	
Other materials on hand			•	• .	•		•		•	80	
Stoves on hand, .			•	•	•	•	•		•	112	
Gas fixtures on hand,	•	•	•	•		•	•		•	500	
Sundry accounts due the				•	•	•	•		•	3,415	
Cash on hand,	•	•	•	•	•	•	•		•	426	88
Total assets, as per l	books	of t	he co	mpa	ny,	•				\$330,661	97
			т.,		TIBS						
Canital stool-			1.11	7017	11156	•				2000 000	00
Capital stock,	•	•-	•	•	•	•	•		•	\$220,000 24,400	
Unpaid bills,	•	•	•	•	•	•	•	• •	•	3,015	
Deposits,	:	:	•	•	•	•	•	• •	•	3,015	
Unpaid dividends,		•	•	•	•	•	•	•	•	1,107	
Contingent fund, .	:	•	•	•	•	•	•	• •	•	12,625	
		•	•	•	•	•	•	• •	•		
Total liabilities, as p				e con	npan;	y, .	•			\$261,158	
Profit and loss balance,	•	•	•	•	٠	•	•		•	69,503	93
	•				·					\$330,661	97
		ANU	PACT	URIN	IG A	CCOU	NT.	l)r.		Cr.	
Operating expenses, .		•					• .	\$48,928	79		
Income from sale of gas,							•	• •		\$70,506	29
										8,089	
residuals,		•									
residuals,		:					• .			10	5 0
	œs,	:	•				: .	29,677	62	10	5 0

	1	Profi	T AN	n L	088	Acco:	UNT.			
Dolomos Tumo 90 1900								I	R.	CR.
Balance June 30, 1892,		•	•	•	•	•	•			\$69,205 28
Balance of gas manufac		g acc	ount,	•	•	•	•			29,677 62
Other items of income,	•	•	•	•	•	•	•			183 91
•	•	•	•	•	•	•	•	\$17,6	00 00	
Interest paid,		•	•	•			•	1,1	<i>5</i> 6 89	
Construction charged o	ff, .	•			•			3,8	88 10	
Depreciation,								5,3	48 75	
Jobbing account, .								1,0	98 25	
Bad debts,								.	70 89	
Balance June 30, 1893,	•			•	•	•			03 93	
		-						\$99, 0	66 81	\$ 99,066 81
MANUFACTUR	ers'	GA:	s li	GH'	r co	MP.	ANY	(FAL	L RI	VER).
			1	Asse	T8.					
Real estate,										\$3,000 00
Machinery and manufa	cturit	o ani	oliano	288. 1						4 -,
Street mains,	•	o ~P1		,				_		46,804 99
Meters,	-	•	•	٠,۱	•	•	•	•	•	10,001 00
Gas coal on hand,	•	•	•	. ,						1,600 00
Oaks on board	•	•	•	•	•	•	•	•	• •	50 00
	•	•	•	•	•	•	•	•		
Enrichers on hand, .		•	•	•	•	•	•	•	•	500 00
Sundry accounts due th	ie com	pany	', •	•	•	•	•	•	•	658 19
Cash on hand,	•	•	•	•	•	•	•	•		5,999 26
Total assets, as per	book	8 of 1	the co	ompe	any,	•	•	•	•	\$ 58,612 44
			Lia	BIL	ITIES					
Capital stock,	•	•	•	•	•	•	•			\$5 0,000 00
Total liabilities, as	ner h	ooks	of th	e cor	mnan	٧.	_	_		\$50,000 00
Profit and loss balance,			•			J,				8,612 44
1 TONE and loss outside,		•	•	•	•	•	•	•	•	
										\$58,612 44
	1	MANU	FACT	URI	NG A	.coou	NT.			
0									B	Cr.
Operating expenses,		•	•	•	•	•	•	\$15, 3	86 81	
Income from sale of ga	•	•	•	•	•	٠	•			\$ 19,560 79
residuals,		•	•	•	•	•	•			3,383 25
Balance to profit and lo	88,	•	•	•	•	•	•	7,5	57 23	
								\$22,9	44 04	\$ 22,944 04
	I	ROFI	T AN	D L	oss A	/cco	INT.	_		_
Dalama Tarra 00 1000								I	R.	CR.
Balance June 30, 1892,		•	. •	•	•	•	•			\$6,055 21
Balance of gas manufa	cturin	g acc	ount,	•	•	•	•			7, 5 57 23
Dividends declared, .	•	•	•	•	•	•	•		00 00	
Balance June 30, 1893,	•	•	•	•	•	•	•	8,6	12 44	
_								\$13, 6	12 44	\$13,612 44

MARBLEHEAD GAS AND ELECTRIC COMPANY.

M	ARB	LE	HEA	D G	AS	AND) EL	ECT	RIC	COMPA	NY.		
						A861	тв.						
Real estate,												\$ 3,924	99
Machinery and	l man	ufac	cturi	ng ar	plian	C08,					•	13,707	
Street mains,				٠.	_							21,000	00
Meters, .												1,731	13
Due for gas,												899	30
Gas coal on ha	ınd,					•						1,473	12
Coke on hand,												70	00
Tar on hand,												219	00
Stoves on hand	1,											50	00
Gas fixtures or	hanc	ì,										60	00
Office furniture	э,											50	00
Cash on hand,	•											641	80
Investments,												100	00
Total asset	ts, as	per	book	s of	the c	ompa	ıny,					\$43,927	28
Profit and loss	balan	ice,					•					4,462	96
		-											
												\$48,390	24
					LI	ABILI	TIES	•				• •	
Capital stock,												\$40,000	00
Bonds issued,												7,500	00
Unpaid bills,												890	24
Total liabi	lities,	as j	er b	ooks	of th	e con	ap an	y,.	•		•	\$48,390	24
			_										
			D	IAN	UPAC?	rurin	ſG Å	CCOU	NT.	Dr.		CR.	
Operating expe	nses.	_	_			_			_	\$8,166		CR.	
Operating expe	le of		•	:	·	•	·	•	•	\$0,200	•	8 9,243	68
	sidua					·		•	·			445	
	ther s					•	•	•	•				00
	ghting					ic lar		•	•			461	
Balance to prof							po,		•	1,991	98	101	
Dulanco do pro-	iv and	100	۰,	•	•	•	•	•	•				_
										\$10,158	91	\$10,158	91
			P	ROPI	TAN	n La	RR A	CCOT	NT.	ψ,	•	\$10,100	•-
			_							Dr.		CR.	
Balance June 3			•	•	•	•	•	•		\$6,2 19	00		
Balance of gas	manu	fact	uring	g acc	ount,	•	•	•	•			\$1, 991	96
Other items of				•	•	•	•	•	•			146	45
Interest paid,	•	•	•		•	•	•	•		332			
Other items,	•	•	•	•		•		•	•	50	00		
Other items, Balance June 30	0, 1893	3,	•	•	•	•	•	•	•			4,462	96
								_		\$6,601	37	\$6, 601	37
	M	AR	LBO	ROU	JGH	ELE	CTR	ic c	OME	PANY.			

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. \$5,082 13

22 0	GAS	AN	Ð	Εİ	ÆC	TR	tc	LI	GH:	г.		[Jan.
Lines, meters, l	amps and	globe	۵.					_				\$24,975 70
New constructi	-		-									24,307 74
Due for electric	light and	DOW!										1,035 61
Fuel on hand,			•									77 00
Carbons on har	ıd,											272 00
Oil and waste o	•		•									41 90
Incandescent la								•				545 90
Globes on hand	-	•										29 40
Bricks on hand												156 82
Sundry account												225 13
Cash on hand,												2,466 83
,												
Total asset	s, as per b	ooks (of th	1 e c o	mpaı	ny,	•	•	•	•	•	\$97,774 14
				Lia	BILI	TIBS.						
Capital stock,												\$30,000 00
Bonds issued,												34,900 00
Notes payable,												20,000 00
Unpaid bills,												3,585 37
·	•	•	•	•	•	•	-	•	•	•	•	
Total liabil	ities, as pe	ar bool	ks o	f the	com	nany	7.					288,485 37
Profit and loss								•		•	•	9,288 77
												\$97,774 14
		MA	NUF	ACT	RIN	G Ac	COUN	T.		••-		~ -
Onorothna orno	2000									DR.	97	Cr.
Operating expe		tula 16a			•	. •	•	•	\$14 ,	047	01	2 19.517 68
						•	•	•		167	Q1	\$19,017 00
Balance to prof	it wild loss	,	•	•	•	•	•	•	ο,	101	91	
									8 19,	—— 517	68	8 19,517 68
		Pp	דושר	ANT	Tai	ac A	000UI	y Tr	Φ10,	011	•	6 10,01, 00
		1 11.	<i>J2</i> 1 1	ANL	, 10.	00 IL	00001			Dr.		Cr.
Balance June 3	0, 1892,							•				\$9,609 41
Balance of elec	tric manu	factur	ing s	accot	ınt,							5,167 81
Interest receive							•					46 02
Other items of	income,			•								40 68
Interest paid,									\$2,	231	27	
Depreciation,								•	3,	343	88	
Balance June 3	0, 1893,								9,	288	77	
									8 14,	 863	92	\$14,863 92
										_		
	MARL	BORO	UG.	нG	AS	LIG	нт (COM	PAN'	¥.		
				A	88E7	.81						
						•		•	•	•		\$7,843 00
Machinery and	manufact	uring	appl	lianc	es,		•			•	•	53,780 68
Street mains,					•	•			•		•	9,857 40
Meters, .			,	•	•	•	•	•		•	•	1,476 14
Due for gas,					•	•			•		•	3,495 11
Gas coal on har						•			•		•	890 82
Coke on hand,												71 50
Tar on hand,							•	•			•	426 00
Enrichers on ha	and, .											11 25
Purifying mate	rials on h	and,										3 3 88
Other materials	on hand,										•	106 48

1894.]	PUB	LIC	D	OCI	JM	EN	T –	- N	o. 8	35.		2	21
Stoves on hand,					_		_					\$ 1,153	02
Gas fixtures on						•						1,877	
Sundry accounts					•			•				1,252	
Cash on hand,						•						1,146	
		•	•		•	•	•	•	•	•	•		
Total assets,	, as per t	ooks (of th	e con	pany	7,	•	•	•	•	•	\$83,42 1	77
				LIAB	ILIT	BR.							
Capital stock,			_								_	\$50,000	00
Notes payable,						_				-		2,253	
Unpaid bills,												878	
oupuid oniu,		•	•	•	•	-		•	•	•	•		
Total liabilit								•				\$53,131	39
Profit and loss b	alance,	•	•	•	•	•	•	•	•	•	•	30,290	38
		M		ACTU	DIVO	A 00	~~~~	_				\$ 83,421	77
				AUIU	DING	AU	JUUN	1.		DR.		CR.	
Operating expen	ses, .			•	•		•	•	89	,600	15		
Income from sal	e of gas,		•		•	•	•	•				\$13,158	26
res	iduals,		•	•	٠.	•	•					1,010	45
oth	er sourc	85,	•	•	•	•						64	04
Balance to profit	and loss	ι, .	•	•	•	•	•	•	4,	632	60		
									-14		75	914 020	78
		Po	OPIT	AND	T.oss	. Ac	COTT	IT.	Φ1.2	,202	75	\$14,232	10
		14	OFIL	AND	200	110	0001	•••		Dr.		Cr.	
Balance June 30								•				\$25,634	48
Balance of gas n	nanufact	uring a	acco:	ant,	•							4,632	60
Other items of in	come,			•								23	30
Balance June 30,	, 1893,				•	•	•	•	\$3 0,	29 0	38		
									8 30	290	38	\$30,290	38
							-						
MID	DLEBOI	ROUG	H G	AS A	AND	EL	ECT	RIC	COI	(PA	NY.		
					BBTS	!							
Real estate (gas))					•						\$ 11,023	24
Machinery and	nannfact				R (GR	s).	•	•	•		·	14,751	
Street mains (ga	a)	шВ			. (8~	٠,,		•	•	•	•	8,080	
Meters (gas),	~ <i>/</i> , ·	_			-	-	:				•	3,259	
Due for gas,			•						•	-		606	
Gas coal on hand	1	•							Ī			168	
Enrichers on har	nd.	•				•	•	•	•	•	•	44	
Enrichers on har Other gas materi	als on he	and.				-			Ĭ.			12	
Stoves on hand,		•					•	•	•		•		45
Real estate (elect		•	•		•	•	•	•	•	•	•	17,510	
Steam plant (elec		•		•	•	•	•	•	•	•	•	14,975	
Water power.		•	•			•	•	•	•	•	•	42,062	
Electric plant,	• · •	•	•		-	•	•	•	•	•	•	26,671	
Lines, meters an	d transfo		(ala	· ctric)	•	•	•	•	•	•	•	29,698	
			. (010		,			•	•	•	:	4,530	
Due for electric l		DOWA.	T.			.			•		:	303	
Fuel on hand (el	lectric)	Poug.	• •		•	•	-	•	•	•	•		00
Carbons on hand	l, .		•	•	•	•	•	•	•	•	•		00
Oil and waste on	hand	•	•	•	•	•	•	•	•	•	•		45
Incandescent lan	nauu,	nd.		•	. '	•	•	•	•	•	•		40
The state of the s			-		-	-	-	•	-	•	-		

222	GAS	AND	E	LE	CTI	RIC	L	GH	т.		∫Jan.	
											L	
Globes on hand	, .					•					\$11 04	ŀ
Globes on hand Other electric m	aterials o	n hand,									233 67	1
Tools, .									•		251 95	
Sundry account				•	•	•	•	•	•	•	883 82	
Office furniture,			•	•	•	•	•	•	•	•	16 75	
Cash on hand,		• •	•	•	•	•	•	•	•	•	537 23	
Unexpired insu	rance,	• •	•	•	•	•	•	•	•	•	202 92	!
Total assets	s, as per b	ooks of	the c	omo	my.						\$176,019 42	2
Profit and loss				-							21,387 83	
	-										0107 407 N	
			L	ABIL	ITIBS	١.					\$197,407 25	,
Capital stock,				•							\$80,000 00	0
Bonds issued,											80,000 00	
Unpaid bills,							•				26,207 25	
Interest due but	t not paid	, .	•				• .			•	11,200 00	0
Total liabil				ha aa	mnen	-					\$197,407 25	-
10th Hatil	idos, as p	M DOORS	01 6	40 00	шрац	,	•	•	•	•	Φ101,101 M	•
		MANU	PAC	TURII	TG A	.ccovi	NT.					
								_	DR.		Cr.	
Operating exper	3868. { gr	18, .	•		•	•	•		,540			
Treams from so	la of man	ectric,	•				•	ð	,265	70	69 140 0 5	•
Income from sa	le of elect						•				\$3,149 23 3,171 8 4	
	her source					•	•				78 00	
		(gag.	•		•	•	•				1,391 4	
Balance to profi	t and loss	gas, elect	ric.	·	:	•	•				15 86	
		(0.000	,	•	-	•	•			-		_
		PROFI		T.	4			₩7	,806	38	\$7,806 38	8
		FROFT	LAN	טעג עו	155 A	.ccou.	NT.		DR.		CR.	
Balance June 30				•	•	•		\$ 15	,196	3 9		
Balance of gas 1					•	•	•		,391			
Balance of elect					•	•	•		15			
Interest paid,			•	•	•	•	•	4	,784	13		
Balance June 30	, 1893,	• •	•	•	•	•	•				\$21,387 83	3
								\$21	,387	88	\$21,387 88	8
		-	_									
	MI	LFORD	КL	ECT	RIC	COM	IPA:	NY.				
				Assb	T8.							
Real estate,						٠					\$5,063 24	4
Steam plant,				•	•	•				•	14,174 2	2
Electric plant,			•					•		•	14,228 8	
Lines, meters, la	amps and	globes,	•	•	•	•		•		•	32,385 \$2	
Due for electric			•	•	•	•	•	•	•	•	1,592 20	
Fuel on hand,			•	•	•	•	•	•	•	•	45 00	
Carbons on han		• •	•	•	•	•	•	•	•	٠	30 00	
Oil and waste or	•		•	•	•	•	•	•	•	•	66 00	
Incandescent las			•	•	•	•	•	•	•	•	233 30 26 40	
Globes on hand, Other materials		• •	•	•	•	•	•	•	•	•	903 56	
Sundry account	•		•	•	•	•	•	•	•	•	305 99	
Office furniture,		• •	•	•	•	•	:	:	•	•	39 50	
Cash on hand,		• •	:	:	:	:	:		:	:	211 91	
•				me						-		-
Total assets,	as her po	WW9 OF P	70 C(·m han	- J,	•	•	•	•	•	\$ 69,305 45	•

				Li	ABIL	ITIE8	•					
Capital stock, .												\$40,000 0
Notes payable, .	•			•								20,500 0
Unpaid bills, .	•	•	•	•	•	•	٠	•	•	•	•	5,573 0
Total liabilities	, as p	er bo	ooks	of th	e con	npan	y ,.					\$66,073 0
Profit and loss bala	nce,	•	•			•		•		•		8,232 4
												\$69,305 4
		1	MAN	UFAC	rurii	NG A	0000	NT.		Dr.		Cr.
Operating expenses					_		_	_	9 1	1,786		CE.
Income from sale of	•		ight	and 1	00 W 6	r		·	Ψ-	-,, 00		\$ 13,900 5
Balance to profit an							•	•	• :	2,114	10	\$25,000 8
										3,900	50	\$13,900 5
		P	ROP	MA T	D Lo)88 A	1000	NT.	Ψ-			
Release Inno 90 10	00									Dr.		CR.
Balance June 30, 18			•	•	•	•	•	•				\$2,070 8
Balance of electric i			ırıng	acco	unt,	•	•	•		a 020	E ^	2,114 1
			•	•	•	•	•	•		\$952		
Balance June 30, 18	193,	•	•	•	•	•	•	•		3,232	43	
									-	4,184	93	\$4,184 9
	MI	LFO	RD		Asse	GHT 78.	CO	MPA	NY.			
					A88B	T8.	· co	MPA •	NY.	•	•	\$3,45 0 0
Machinery and man	nufac				A88B		· co	MPA : :	NY.	•	•	64,366 6
Machinery and man Street mains, .	nufac	turin	g a p		A88B	T8.	. co	MPA : :	NY.	•		
Machinery and man Street mains, Meters, Due for gas,	nufac	turin	g a p		A88B	T8.	· co	MPA		•		64,366 6 31,761 1
Machinery and mar Street mains, . Meters, Due for gas, . Gas coal on hand,	onufac	turin	g a p		A88B	T8.						64,366 6 31,761 1 2,500 0
Machinery and mar Street mains, . Meters, Due for gas, . Gas coal on hand, Coke on hand, .	onufac	turin	g a p		A88B	T8.						64,366 6 31,761 1 2,500 0 1,670 3
Machinery and mar Street mains, . Meters, Due for gas, . Gas coal on hand, Coke on hand, . Tar on hand, .	nufac	turin	g ap	plian	A88B	T8.						64,366 6 31,761 1' 2,500 0 1,670 3 4,438 6 260 0 812 5
Machinery and man Street mains, Meters, Due for gas, Gas coal on hand, Coke on hand, Tar on hand, Purifying materials	nufac	turin and,	. g ap	plian	A88B	T8.						64,366 6 31,761 1' 2,500 0 1,670 3 4,438 6 260 0 812 5 60 0
Machinery and man Street mains, Meters, Due for gas, Gas coal on hand, Coke on hand, Tar on hand, Purifying materials on	on h	turin and,	. g ap	plian	A88B	T8.						64,366 6 31,761 1 2,500 0 1,670 3 4,438 6 260 0 812 5 60 0 408 7
Machinery and mar Street mains, Meters, Due for gas, Gas coal on hand, Coke on hand, Tar on hand, Purifying materials Other materials on Stoves on hand,	on h	turin and,	. g ap	plian	A88B	T8.	· co					64,366 6 31,761 1' 2,500 0 1,670 3' 4,438 6 260 0 812 5 60 0 408 7 211 8
Machinery and man Street mains, Meters, Due for gas, Gas coal on hand, Coke on hand, Tar on hand, Purifying materials Other materials on Stoves on hand, Gas fixtures on han	on h	turin and,	. g ap	plian	Asse	T8.	· co					64,366 6 31,761 1' 2,500 0 1,670 3 4,438 6 260 0 812 5 60 0 408 7 211 8 1,739 9
Machinery and mar Street mains, Meters, Due for gas, Gas coal on hand, Coke on hand, Tar on hand, Purifying materials on Stoves on hand, Gas fixtures on han Sundry accounts du	on hand	turin and,	. g ap	plian	A88B	T8.						64,366 6 31,761 1 2,500 0 1,670 3 4,438 6 260 0 812 5 60 0 408 7 211 8 1,739 9 28 4
Machinery and mar Street mains, Meters, Due for gas, Gas coal on hand, Coke on hand, Tar on hand, Purifying materials Other materials on Stoves on hand, Gas fixtures on han	on hand	turin and,	. g ap	plian	Asse	T8.						64,366 6 31,761 1' 2,500 0 1,670 3 4,438 6 260 0 812 5 60 0 408 7 211 8 1,739 9
Machinery and mar Street mains, Meters, Due for gas, Gas coal on hand, Coke on hand, Tar on hand, Purifying materials Other materials on Stoves on hand, Gas fixtures on han Sundry accounts du Office furniture, Cash on hand,	on ufac	turin	g ap	pplian	Asse . cos, 	T8.						64,366 6 31,761 1' 2,500 0 1,670 3' 4,438 6 260 0 812 5 60 0 408 7 211 8 1,739 9 28 4 50 0 3,670 1
Machinery and mar Street mains, Meters, Due for gas, Gas coal on hand, Coke on hand, Tar on hand, Purifying materials Other materials on Stoves on hand, Gas fixtures on han Sundry accounts du Office furniture,	on ufac	turin	g ap	pplian	Asse . ces, 	rs.						64,366 6 31,761 1 2,500 0 1,670 3 4,438 6 260 0 812 5 60 0 408 7 211 8 1,739 9 28 4 50 0
Machinery and mar Street mains, Meters, Due for gas, Gas coal on hand, Coke on hand, Tar on hand, Purifying materials Other materials on Stoves on hand, Gas fixtures on han Sundry accounts du Office furniture, Cash on hand,	onuface	turin	g ap	pplian	Asse . ces, 	T8.						64,366 6 31,761 1' 2,500 00 1,670 3' 4,438 6: 260 0 812 5 60 0 408 7 211 8 1,739 9 28 4 50 0 3,670 1'
Due for gas, Gas coal on hand, Coke on hand, Tar on hand, Purifying materials on Stoves on hand, Gas fixtures on han Sundry accounts du Office furniture, Cash on hand, Total assets, as Capital stock,	on h hand d, se the	turin	g ap	pplian	Asse . ces, 	rs.						64,366 6 31,761 1' 2,500 0 1,670 3 4,438 6 260 0 812 5 60 0 408 7 211 8 1,739 9 28 4 50 0 3,670 1' \$115,428 3
Machinery and man Street mains, Meters, Due for gas, Gas coal on hand, Coke on hand, Tar on hand, Purifying materials Other materials on Stoves on hand, Gas fixtures on han Sundry accounts du Office furniture, Cash on hand,	on hand.	turin	g ap	pplian	Asse . ces, 	rs.						64,366 6 31,761 1' 2,500 00 1,670 3' 4,438 6: 260 0 812 5 60 0 408 7 211 8 1,739 9 28 4 50 0 3,670 1'
Machinery and man Street mains, Meters, Due for gas, Gas coal on hand, Coke on hand, Tar on hand, Purifying materials Other materials on Stoves on hand, Gas fixtures on han Sundry accounts du Office furniture, Cash on hand, Total assets, as Capital stock, Unpaid dividends, Depreciation fund,	on h hand d, ne the	turin	g ap	plian	Asse.	ny,						84,366 6 31,761 1' 2,500 0 1,670 3 4,438 6 260 0 812 5 60 0 408 7 211 8 1,739 9 28 4 50 0 3,670 1 \$115,428 3
Machinery and man Street mains, Meters, Due for gas, Gas coal on hand, Coke on hand, Tar on hand, Purifying materials Other materials on Stoves on hand, Gas fixtures on han Sundry accounts du Office furniture, Cash on hand, Total assets, as Capital stock, Unpaid dividends, Depreciation fund, Total liabilities,	on h hand d, se the	turin	g ap	plian	Asse.	tries						84,366 6 31,761 1' 2,500 0 1,670 3 4,438 6 260 0 812 5 60 0 408 7 211 8 1,739 9 28 4 50 0 3,670 1' \$115,428 3
Machinery and man Street mains, Meters, Due for gas, Gas coal on hand, Coke on hand, Tar on hand, Purifying materials Other materials on Stoves on hand, Gas fixtures on han Sundry accounts du Office furniture, Cash on hand, Total assets, as Capital stock, Unpaid dividends, Depreciation fund,	on h hand d, se the	turin	g ap	plian	Asse.	ny,						84,366 6 31,761 1' 2,500 0 1,670 3 4,438 6 260 0 812 5 60 0 408 7 211 8 1,739 9 28 4 50 0 3,670 1 \$115,428 3

	MANU						DR.		Ca.
Operating expenses,	•	•	•	•	•	•	\$12,685	04	A10 000 0
Income from sale of gas, . residuals, .	•	•	•	•	•	•			\$19,893 20 1,336 2
residuals, . other sources,	:	•	•	•	•	•			58 9
Balance to profit and loss,	:	:	•	•	•	•	8,603	33	<i>3</i> 0 <i>3</i> 1
Dulanco do proze ana 1000,	•	•	•		•	•		_	
							\$21,288	87	\$21,288 3
I	ROPI	L W	D L	088 <i>A</i>	rcco.	UNT.	Dz.		Cr.
Balance June 30, 1892, .									\$2,340 0
Balance of gas manufacturin	g acco	ount,							8,603 3
Dividends declared,	•	•			•	•	\$7,230	00	
Balance June 30, 1893, .	•	•	•	•	•	•	3,713	39	
					_		\$10,943	39	\$ 10,943 3
MILLE	URY	EL	ÆC'	TRIC	c co	MPA	NY.		
		1	188 1	ITS.					
Real estate,									8 4,596 2
Steam plant,									6,308 4
Electric plant,	•								5,128
Lines, meters and transform	ers,					•			16,903 3
Due for electric light and not	WAT								907 7
Fuel on hand,	•		•					•	83 9
						•		•	12 (
Oil and waste on hand, Incandescent lamps on hand, Globes on hand,		•	•	•		•		•	24 1
Incandescent lamps on hand,	•	•	•	•	•	•		•	205 8
Globes on hand,	•	•	•	•	•	•		•	10 8
Other materials on hand, .		•	•	•	•	•	• •	•	173 8
Sundry accounts due the con	-		•	•	•	•		•	12 4
Cash on hand,	•	•	•	•	•	•	• •	•	496 4
rools,	•	•	•	•	•	•	• •	•	100 0
Insurance and interest, .	•	•	•	•	•	•		•	78 2
Total assets, as per book	s of ti	he co	mps	ıny,	•	•		•	\$35,040 9
		Lia	BIL	ITIBS					
Capital stock,		•	•		•				\$ 15,000 0
Notes payable,	•	•	•		•			•	17,789 0
Unpaid bills,	•	•	•	•		•			813 3
Interest due but not paid,	•	•	•	•	•	•		•	1,040 0
Total liabilities, as per b	ooks (of the	cor	npan	у,			•	\$34,642 4
Profit and loss balance, .					•	•	• •	٠.	398 5
,	f		·· • • • •	va A	000	m			\$35,04 0 9
ע	(ANU	TOAT	OKI	A U	0000	M I.	Dr.		Cr.
Operating expenses,	•	•		•			\$5,02 1	90	
Income from sale of electric l	ight a	nd p	owe	r, .	•	•	•		\$5,688 3
Balance to profit and loss,	•	•	•	•		•	666	41	
								_	
							\$5,688	31	\$5,688 3

F	ROP	IT AND	Lo	88 A	. 00 00	NT.	Dr.		Cr.	
Balance June 30, 1892, .							<i>-</i>		2806	93
Balance of electric manufactu		accou	nt.						666	
Interest paid,		•					\$1,074	78		
Balance June 30, 1893, .		•					398	56		
								_		_
							\$ 1,473	34	\$1,47 3	34
MILTON I	LIGI	IT A	ND	POV	VER	COI	MPANY.			
		A	L88 R	тв.						
Real estate,					_	_	_		\$10,811	70
Steam plant,	·	•	:	•	•	•		•	10,374	
Electric plant,		•	•	•	•	•	•	•	11,778	
Lines, meters, lamps and glo		•	•	•	•	•		•	32,511	
Due for electric light and not	WAF		:	:		:	: :	•	918	
Fuel on hand.				•		•		•	13	
Fuel on hand, Oil and waste on hand, . Incandescent lamps on hand,		•		-	•	•		•	43	
Incandescent lamps on hand					٠			•	29	
Other materials on hand, .								•	166	
Horses, wagons, etc.,						•			75	
Office furniture		•							75	
Cash on hand,	•	•	•	•	•	•		•	291	
Total assets, as per book	s of	the co	m pa	ny.					\$67,088	20
Profit and loss balance, .				-,,		•			3,505	
		T.TA	RIT.T	TIES					\$70,5 93	71
Capital stock,		2	<i></i>		•				\$30,000	Δ0
Dan da tarra d	•	•	•	•	•	•	• •	•	30,000	
		•	•	•	•	•	• •	•	9,951	
Notes payable,	•	•	•	•	•	•	• •	٠	641	
oupaid onis,	•	•	•	•	•	•	• •	•		
Total liabilities, as per b	ooks	of the	con	npan	y,	•		•	\$ 70,593	71
	Man	UPACT	URIN	rg A	CCOU	NT.				
0							Dr.		CR.	
Operating expenses,		٠.	•	•	•	•	\$7,247	12	•• ••	
Income from sale of electric		and p		Γ, .	•	•			\$ 9,920	
other sources, Balance to profit and loss,		•	:	:			2,692	02	18	44
							89,939	14	89,939	14
I	PROP	IT ANI	Lo	88 /	Accor	UNT.	, ,			
Ralance Inno 20 1000							DR.		Cr.	
Balance June 30, 1892, .		•	•	•	•	•	\$4,4 61	99	a 0.000	00
Balance of electric manufact	urin	g acco	unt,	•	•	•			\$2,692	
Wiring account,	•	•	•	•	•	•			123	
Lamp sales,	•	•	•	•	•	•		0~	117	UĐ
Interest paid,	•	•	•	•	•	•	1,138			
Construction charged off, .		•	•	•	•	•	837	57		
Balance June 30, 1893, .									3,505	51
				•	•	•			,	

Meters, . . . Due for gas, . . Gas coal on hand,

NANTUCKET ELECTRIC LIGHT COMPANY.

NANTU		31 <i>1</i>				1011	1 0	J.4.1	****	•	
				A881	2 T8.						
Real estate,		•	•	•	•	•	•	•	•	•	\$2,025
Steam plant,	•	•		•	•	•	•	•	•	•	10,719
Electric plant,		•	•	•	•	٠	•	•	•	•	19,124
Lines, meters, lamps an	d glo	bes,	•	•	•	•	•	•	•	•	24,521
Lines, meters, lamps and Due for electric light and Fuel on hand,	g boa	ver,	•	•	•	•	•	•	•	•	180 9
Fuel on hand, Carbons on hand,	•	•	•	•	•	•	•	•	•	•	984 (
Caroons on nand			_	•	•	•	•	•	•	•	39 :
Oil and waste on hand, Incandescent lamps on h Globes on hand, . Unexpired insurance,	٠.	•	•	•	•	•	•	•	٠	•	63 (
Incandescent lamps on I	and,	•	•		•	•	•	•	•	•	80 8
Globes on hand, .	•	•	•	•	•	٠	•	•	•	•	30 4
Unexpired insurance,	•	•	•	•	•	•	• .		•	•	17 (
Office furniture, .			•	•	•	•	•	•	•	•	121 (
Cash on band,	•	•	•	•	•	•	•	•	•	•	83 1
Total assets, as per	book	of t	he co	mpa	ny,						8 57,990 9
Profit and loss balance,					•				•	•	1,416
			_								\$59,406 9
Occupant and a			Li	A BIL	ITIE8	•					
	•		•	•	•	•	•	•	•	•	\$25,000 (
	•		•		•	•	•	•	•	•	20,000 (
	•			•		•	•	•	•	•	11,684
Unpaid bills, Interest due but not paid	•	•	•	•	•	•	•		•	•	1,222
Interest due but not paid	1,	•	•	•	•	•	•	•	•	•	1,500 (
Total liabilities, as p	er bo	oks	of th	e cor	npan	у, .	•	•	•	•	\$59,406 8
	b	A ant	PACT	TURII	NG A	ccou	NT.		_		
O								•	Dr.		Ca.
Operating expenses, .							•	₽	5,037	83	AT 007 1
Income from sale of elec							•		007	00	\$5, 905
Balance to profit and los	8,	•	•	•	•	•	•	_	867	30	
	_							\$	5 ,90 5	13	\$5,905
	Р	Ropi	TAN	D L	088 A	CCOU	NT.		Dr.		CR.
Balance June 30, 1892,									\$ 699	06	
Balance of electric manu	fact	iring		unt,					•		\$867
				•					1,584	28	-
Interest paid, Balance June 30, 1893,	•		•	•	•				•		1,416
						_		*	2,283	34	\$2,283 \$
NAI	NTU	CKE	T G.			т с	омв	AN	۲.		
			•	A 88 E	T8.						
Real estate,	•	•		•	•	•	•	•	•	•	\$3,000 0
Machinery and manufac	turin	g ap	plian	ces,	•	•	•	•	•	•	20,000 0
Street mains,	•										9,540 8

1894.]	PUB	LIC	D	oc	UM	Œ	NT -	_ N	lo.	35.		227	1
Coke on hand,				_								2 15 00	0
										-		16 80	
Tar on hand, Other materials	on hand.			•	•	:	•	•	·		•	150 00	
Cash on hand,	· -			:	:				•			9 29	-
Investments,				:	•		•	•		·		368 00	
													•
Total assets,	as per b	ooks c	of th	e co	mpan	у,			•		•	\$37,569 62	S
Profit and loss b	alance,			•	•	•	•	•	•	•	•	430 38	3
				T -	BILI							\$38,000 00)
Capital stock,				ш								236,000 00	
Notes payable,		•	•	•	•	•	•	•	•	•	•	2,000 00	
Notes payable,	•	•	•	•	•	•	•	•	•	•	•	2,000 00	<u>'</u>
Total liabilit	iles, as pe	er bool	ks o	f the	com	pan	y,	•	•	•	•	\$38,000 00)
		Ма	NUI	ACT	URIN	вА	COOT	NT.					
										Dr.		Cr.	
Operating expen	868, .	•		•	•	•	•	•	1	\$4, 318	09		_
Income from sal	e of gas,	•	•	•	•	•	•	•				\$4,313 46	
	iduals,		•	•	•	•	•	•				242 13	
	er source		•	•	•	•	•	•				54 00)
Balance to profit	and loss	١, .	•	•	•	•	•	•		291	50		
									-	4,609	59	\$4,609 59	•
		Pro	PIT	AN	D Lo	88 <i>E</i>	LCC OT	INT.		Dr.		CR.	
Balance June 30	. 1892.					_				8659	38	C.	
Balance of gas n										•		\$291 50)
Interest paid,				•				•		62	50	V	
Balance June 30	. 1893.											430 88	3
	,,			•	•	•	•	•	_		_		-
										\$ 721	88	\$721 88	3
	3.7	4 m t C	T 1		OW D		0016	D 4 31	**				
•	N	ATIC	K.		Asset		COM	PAN	Y.				
Real estate,				. 1	7881.	. 8.	_			_		\$25,786 25	5
Steam plant,				:	:	:	:	:	•	•		30,459 16	
Electric plant,			,	:	:	:	:	•	•	•	•	30,498 20	
Lines, meters, la	mne and	σlohe.	a.	•	:	•	Ċ	•	•	•	•	86,389 25	
						:	Ċ	•	·	•	٠	13,679 59	
Wiring, Due for electric land	iaht and	nowe	-	•	:	:	•	•	•	•	•	3,058 27	
Fuel on hand, .			٠,	•	•	•	•	•	•	•	•	0,000 2,	
Carbons on hand		: :)										
Oil and waste on	hand												
Incandescent lan	nne on h	end .											
Globes on hand,		anu, .	. !									0 100 09	,
Other materials			· }	•	•	•	•	•	•	•	•	2,120 93	,
Motors on hand.		• •											
Electric fixtures		• •											
		, .											
Horses, wagons,		•	·									0.096.00	
Sundry accounts	uue me	comp	ıny,	•	•	•	•	•	•	•	•	2,236 28	,
Total assets,	as per h	ooke c	of th	A 00	mnan	▼.						\$194,227 93	3
Profit and loss b		· ·	,		mhen	,	•	•	•	•	•	7,216 34	
1.000 mmd 1088 D	wiante,	•	•	•	•	•	•	•	•	•	•	7,210 0	•
												\$201,474 27	7

					Li	BILI	TIES						
Capital stock,									•			•	\$40,000 00
Bonds issued,												•	35,000 00
Notes payable,			:						•				10,880 43
Unpaid bills,		•		•		•				•			115,593 47
Deposits, .	•									•			37
Total liabi	lities,	as I	er b	ooks	of th	e con	npan	у,					\$201,474 27
			1	MANU	FAC1	TURIN	NG A	ccou	NT.		DR.		CR.
Operating expe	nses,									\$14	1,792	08	
Income from sa													\$19,578 15
Balance to pro	fit and	l los	18,						•		4,786	07	
-			•							_			
										\$ 1	9,578	15	\$19,578 15
•			1	Propi	T AN	m L	088 /	A cco	UNT.		Dr.		Ca.
Balance June							•			8	9,414	01	
Balance of elec	tric n	nanu	fact	uring	acco	unt,		•					\$4,78 6 07
Other items of	incon	ne,	•										46 28
Interest paid, Balance June 3	30, 189	93,	•		•		•	•			2,664	68	7,246 34
											2,078	60	\$12,078 69
		N	IAT	ICK.	GAS	LIC	энт	co	MPA	NY.			
		N	IAT	ICK		LIC Asse		CO	MPA	NY.			
Real estate,	•		1AT:					co:	MPA	NY.			\$ 16,670 3 8
Real estate, Machinery and			•		•	A88E	3T8.	co:	MPA	N¥.			6,330 00
Machinery and Street mains,	d man		cturi		oplian	A88F	3T8.		MPA	NY.			6,330 00 14,398 96
Machinery and Street mains,	d man	nufa	cturi	ng ap	oplian	A88F	3T8.			NY.			6,330 00
Machinery and Street mains, Meters, Due for gas,	d man	nufa	cturi	ng ap	oplian	A88F	3T8.	: :		NY.			6,330 00 14,398 96 2,014 00 1,644 92
Machinery and Street mains, Meters, Due for gas, Enrichers on h	d man	nufa	cturi	ng ap	oplian	A88F	3T8.			NY.			6,330 00 14,398 96 2,014 00
Machinery and Street mains, Meters, Due for gas, Enrichers on h Stoves on hand	d man	nufa	cturi	ng ap	oplian	A88F	3T8.	: : : :					6,330 00 14,398 96 2,014 00 1,644 92
Machinery and Street mains, Meters, . Due for gas, Enrichers on h Stoves on hand Gas fixtures of	d man	nufa	cturi	ng ap	oplian	A88F	3T8.	: : : :		NY.			6,330 00 14,398 96 2,014 00 1,644 92 2,008 22 1,053 71 599 18
Machinery and Street mains, Meters, Due for gas, Enrichers on hand Gas fixtures of Office furniture	d man	nufa	cturi	ng ap	oplian	A88F	3T8.	: : : :		NY.			6,330 00 14,398 96 2,014 00 1,644 95 2,008 26 1,053 71 599 18 195 64
Machinery and Street mains, Meters, Due for gas, Enrichers on h Stoves on hand Gas fixtures of Office furniture Cash on hand,	d man	nufa	cturi	ng ap	oplian	A88F	3T8.	: : : : :		NY.		•	6,330 00 14,398 96 2,014 00 1,644 92 2,008 22 1,053 71 599 18 195 64
Machinery and Street mains, Meters, Due for gas, Enrichers on hand Gas fixtures of Office furniture	d man	nufa	cturi	ng ap	pplian	Asse	3T8.			NY.		•	6,330 00 14,398 96 2,014 00 1,644 95 2,008 26 1,053 71 599 18 195 64
Machinery and Street mains, Meters, Due for gas, Enrichers on h Stoves on hand Gas fixtures of Office furniture Cash on hand,	d man	nufa. d,	cturi	ng ap	oplian	Asse ices, ·						•	6,330 00 14,398 96 2,014 00 1,644 92 2,008 22 1,053 71 599 18 195 64
Machinery and Street mains, Meters, Due for gas, Enrichers on ha Gas fixtures of Office furniture Cash on hand, Insurance,	d man	nufa. d,	cturi	ng ap	oplian	Asse	ers.					•	6,330 00 14,398 96 2,014 00 1,644 99 2,008 22 1,053 71 599 18 195 64 188 44 32 85
Machinery and Street mains, Meters, Due for gas, Enrichers on h Stoves on hand. Gas fixtures of Office furniture. Cash on hand, Insurance, .	d man	d,	cturi	ng ap	oplian	Asse ices, ·	ers.					•	6,330 00 14,398 96 2,014 00 1,644 95 2,008 22 1,053 71 599 18 195 64 188 44 32 85
Machinery and Street mains, Meters, . Due for gas, Enrichers on h Stoves on hand Gas fixtures of Office furniture Cash on hand, Insurance, . Total assections of the Capital stock,	d mand, d, n hande, ts, as	d,	cturi	ng ap	oplian	Asse	ers.						6,330 00 14,398 96 2,014 00 1,644 95 2,008 22 1,053 71 599 18 195 64 188 44 32 85 845,136 30
Machinery and Street mains, Meters, Due for gas, Enrichers on h Stoves on hand. Gas fixtures of Office furniture. Cash on hand, Insurance, .	d mand, d, n hande, ts, as	d,	cturi	ong ap	oplian	Asse	ers.					• • • • • • • • • • • • • • • • • • • •	6,330 00 14,398 96 2,014 00 1,644 95 2,008 22 1,053 71 599 18 195 64 188 44 32 85
Machinery and Street mains, Meters, Due for gas, Enrichers on has Gas fixtures or Office furniture Cash on hand, Insurance, Total asset Capital stock, Notes payable Unpaid bills,	mand, dd, n hands	oufa.	ceturi	ng ap	the c	Asses	any,			NY.		• • • • • • • • • • • • • • • • • • • •	6,330 00 14,398 96 2,014 00 1,644 99 2,008 22 1,053 71 599 18 195 64 32 85 \$45,136 30 \$20,000 00 10,000 00 2,258 15
Machinery and Street mains, Meters, Due for gas, Enrichers on hand Gas fixtures of Office furniture Cash on hand, Insurance, Total asset Capital stock, Notes payable Unpaid bills, Total liab	d man	. nufa	ceturi	ng ap	the c	Asses	any,			NY.			6,330 00 14,398 96 2,014 00 1,644 99 2,008 22 1,053 71 599 18 195 64 188 44 32 85 \$45,136 30 \$20,000 00 10,000 00 2,258 15
Machinery and Street mains, Meters, Due for gas, Enrichers on has Gas fixtures on Office furniture Cash on hand, Insurance, Total asset Capital stock, Notes payable Unpaid bills,	d man	. nufa	ceturi	ng ap	the c	Asse	ers.			NY.			6,330 00 14,398 96 2,014 00 1,644 99 2,008 22 1,053 71 599 18 195 64 32 85 \$45,136 30 \$20,000 00 10,000 00 2,258 15

]	MANU	PACT	URI	NG A	CCOU	NT.	Dr.		Cr.	
Operating expenses, .								\$5,342	25	· ·	
Income from sale of gas,								V -,		\$5,088	48
residuals,										330	17
other source	88,									14	00
Balance to profit and loss			•		•	•	•	90	40		
				_				\$5,432	65	\$5,432	65
	F	ROFI	T ANI) Lo	988 A	COU	NT.	Dr.		Cr.	
Balance June 30, 1892,		_						178.		\$13,324	88
Balance of gas manufactu	· ırin	Ø 800	onnt.	•	•	•	•				40
Other items of income,		_			•	•	•			•	40
Interest paid,						•	•	\$537	51		10
Balance June 30, 1893,	:	:	•	:	:	:	:	12,878			
								\$13,415	68	\$13,415	68
		•						V ,		4 7	
NEW BEDFO	RT	GAS	2 A N	D E	ะการ	ONT	LIGE	T COMP	AN	v	
NEW DEDIC	101	G 221	3 22.14	<i>U</i> .	3010	011	DIG I	ii oomi	2114	••	
			1	A 88E	T8.						
Real estate (gas), .	٠.	•	:		•	}				\$189,065	12
Machinery and manufact Street mains (gas) and so					gas),	. J				139,143	83

Real estate (gas),							}					\$189,065	12
Machinery and man	ufac	cturin	g app	plia	nces (gas)	, }	•	•	•	•	₩100,000	
Street mains (gas)	and a	servic	88,		•			•			•	139,143	83
Meters (gas), .			•		•							18,019	69
Due for gas, .								•	•			4,596	08
Gas coal on hand,					•			•				3,712	34
Coke on hand, .												40	00
Tar on hand, .					•							551	00
Coffin Street extens	ion,		•		•							60,399	43
Enrichers on hand,												654	72
Purifying materials	on l	hand,										119	00
Other gas materials	on l	hand,										7,146	55
Stoves on hand,												7,279	89
Gas and electric fix												3,831	24
Real estate (electric	e).		•									57,763	85
Steam plant (electri												67,582	91
Electric plant, .												120,180	20
Lines and meters (e	lecti	ric),										112,993	94
Patent rights, .												17,000	00
Due for electric ligh	it an	d pow	er.					••				9,489	97
Fuel on hand (elect												2,416	11
Carbons on hand,												365	
Oil and waste on ha	ınd.											139	10
Incandescent lamps												813	65
Globes on hand,												113	74
Other electric mater									•	•		11,859	
Motors on hand,			,							•		9,953	
Ammonia, .												•	00
Horses, wagons, etc												684	
Sundry accounts du	e th	e com	nan v	٠.							_	25,984	
Office furniture,			Party	' .	•			•				1,786	
Cash on hand, .	•						·		-			1,566	
Notes receivable,	•	•	•	:	•	•	•	•	•	•	•	263	
Tools and supplies,	•	•	•		•	•	•	•	•	•	•	6,369	-
		•	•	•	•	•	•	•	•	•	•		
Total assets, as	DAT	hooks	of t	he c	ណាកាន	nv.						2881.941	50

	Lı	ABIL	ITIES	•				
•	•		•				•	\$ 550,000 00
								230,800 00
								16,557 74
								678 8 1
•		•			•			2,654 00
•	•	•	•	•	•		•	32,662 42
						• •,		\$833,352 97
						• •	•	48,588 53
								\$881,941 50
MA	NUPAC	TURI	NG A	CCOU	NT.	Dz.		Ca.
, .					٠.			
ctric,						• •		
						•		\$63,866 34
				•				6,479 90
. gas,			•	•				11 00
			r					97,360 3
								2,805 6
				•		29,891	86	
{ el	ectric,	•	•	•	•			
						\$170,523	23	\$170,523 2
Pro	PIT AN	id L	388 <i>A</i>	ccot	JNT.	D =		
						DE.		Cr. \$26,244 2
			•	•	•			
				•	•			29,891 8
		unı,	•	•	•			36,299 2
its, .	•	•	•	•	•			2,524 0 435 5
•	•	•	•	•	•			
	•	•	•	•	•			2,774 3 98 8
•	•	•	•	•	•	-00 000	20	340 0
	•	•	٠	•	•			
•	•	•	•	•	•			
•	•	•	•	•	•	•		
	•	•	•	•	•			
•	•	•	•	•	•		-	
•	•	•	•	•	•	48,588	53	
	MAIN mathematical books MAIN ctric, gas, gas, eleite Proof proof	MANUFAC tric, gas, e light and , electric, PROFIT AN ing account, cturing account, cturing accounts,	MANUPACTURES tric, gas, c light and power, electric, gas, clectric, curing account, cturing account, cturing account, cturing account,	MANUFACTURING A ttric, gas, c light and power, , electric, { gas, clectric, turing account, cturing account,	MANUFACTURING ACCOUNTS. ctric,, gas,, electric,, gas,, electric, PROPIT AND LOSS ACCOUNTS. cturing account,, cturing account,, eta.	books of the company, MANUFACTURING ACCOUNT. ttric, gas, c light and power, , electric, { gas, electric, PROFIT AND LOSS ACCOUNT. cturing account, cturing account, cturing account, tts,	Manufacturing Account. Dr. 340,465	Manupacturing Account. Manupacturing Account. Dr.

NEWBURYPORT GAS AND ELECTRIC COMPANY.

Assets.

•	•	•	•	•	•		•	•	•	•	\$1,132 4
ufac	turin	gap	plian	ces (gas),			•	•		76,500 0
							•				5,205 3
											2,018 2
											2,421 8
					•						2,242 0
											60 0
	ufac	ufacturin	ufacturing ap	ufacturing applian	ufacturing appliances (ufacturing appliances (gas),	ufacturing appliances (gas),	ufacturing appliances (gas),	ufacturing appliances (gas),	ufacturing appliances (gas),	ufacturing appliances (gas),

1894.]	PU.	BLIC	3	DOG	CUN	ME	NT -	— N	o.	35.		28	31
Enrichers on han	a												
Purifying materia	u, .	hand	1									8403	70
Other gas materia	ale on	hend	ſ	•	•	•	•	•	•.	•	•	Ф100	
Gas fixtures on h			-									118	50
Real estate (elect			•	•	•	•	•	•	•	•	•	110	00
Steam plant (elect												60,426	87
Electric plant, .			•	•	•	•	•	•	•	•	٠	00,120	••
Lines, meters, lan			nes.	(elect	ric).							12,281	56
Due for electric li											·	1,701	
Fuel on hand (el	ectric)	,	•								85	
Carbons on hand												150	
Oil and waste on	hand.											22	25
Globes on hand,												82	5 0
Other electric ma	terial	s on h	and,		•		•	•		•		305	50
Horses, wagons,					•					•	•	135	00
Sundry accounts	due t	he con	par	ıy, .		•		•	•	•	•	1 ,6 38	
Cash on hand, .			•	•			•	•	•	•	•	72 6	18
													-
Total assets,	as pe	r book	s of	the c	ompa	ny,	•	•	•	•	•	\$167,97 5	90
				Lı	ABIL	ITI B8							
Capital stock, .								•				\$140,000	00
Notes payable, .		•								•		14,000	00
Unpaid bills, .				•			•		•	•		303	43
Unpaid dividend	8, .	•	•	•	•	•	•		•	•	•	1,008	5 0
M-4-3 34-3 1314	•	1.	1	4 41			_					015E 011	-
Total liabilit		-				-			•	٠	•	\$155,311	
Profit and loss be	BIBINCE	٠, ٠	•	•	•	•	•	•	•	•	•	12,663	91
												\$167,975	90
												V	•
			MAN	TUPAC	TURI	NG A	ccot	NT.		Dr.		CR.	
Onemating owners		gas,							\$1	2,542	96		
Operating expens	ses, ·	electr	ic,						1	3,425	68		
Income from sale						•		•				\$16,343	94
res	idual	в, .						•				1,748	01
sale	e of e	lectric	ligh	t and	powe	er, .		•				19,716	52
Balance to profit	and	logg.	ga	8, .	•		•	•		5,548			
zamaco do pront	unu .	1000,	l ele	ctric,	•	•	•	•		6,290	84		
									\$ 3	37,808	47	\$37,808	47
		1	PPA	PIT A	wn I.	OSS /	L ecoi	IINT.					
				**				- 		Dr.		CR.	
Balance June 30				•		•	•	•				\$17,684	
Balance of gas m							•	•				5,548	
Balance of electr	ic ma	nufact	urii	ng acc	ount,	•	•	•				6,290	
Rents,		•	•	٠.	•	•	•	•				200	
Other items of in		-	•	•	•	•	•	•	_	NO 40-		78	19
Dividends declar	-		•	•	•	•	•	•	1	8,400			
		•	•	•	•	•	•	•			53		
Depreciation,	•	•	•	•	•	•	•	• '		7,484			
Bad debts,	1000	•	•	•	•	•	•	•		552 12,663	16		
Balance June 30	, 1093	, .	•	•	•	•	•	•	_	12,000	- 31		
									\$	29,802	17	\$29,802	17

[Jan.

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

Real estate (gas),	MEWION	AI	עו	WAL	En	LUW	M G.	A.O	LIGHT	COM	A	N 1 .
Real estate (gas),						Assr	TS.					
Machinery and manufacturing appliances (gas), 98,355 54 Street mains (gas), 19,402 44 Due for gas, 21,625 84 Gas coal on hand, 630 90 Coke on hand, 22,000 00 Stoves on hand, 22,000 00 Stoves on hand, 276 12 Gas fixures on hand, 276 12 Gas fixures on hand, 1,195 00 Real estate (electric), 22,9852 47 Steam plant (electric), 49,814 17 Electric plant, 32,706 90 Lines, meters, lamps and globes (electric), 88,102 42 Due for electric light and power, 5,591 52 Puel on hand (electric), 588,102 42 Due for electric light and power, 5,591 52 Carbons on hand, 1,197 25 Other electric materials on hand, 1,197 25 Other electric materials on hand, 1,197 25 Other electric materials on hand, 2,262 18 Horses, wagons, etc., 806 00 Sundry accounts due the company, 4,500 56 Office furniture, 447 65 Cash on hand, 5,739 96 Notes receivable, 645 72 Investments, 10,395 27 Total assets, as per books of the company, \$630,664 99 LIABILITIES. Capital stock, 8,250,000 00 Rotes payable, 8,000 00 Unpaid bills, 7,427 83 Deposits, 1,264 00 Reserved fund, 25,000 00 Contingent fund, 25,000 00 Contingent fund, 25,000 00 Contingent fund, 25,000 00 Contingent fund, 25,000 00 Total liabilities, as per books of the company, \$428,621 83 Profit and loss balance, 20,268 18 Balance to profit and loss, \$\frac{gas}{gas}, \$\frac{851,346}{99} \frac{85}{20,000 00} \frac{99}{20,263 36} \frac{144,101}{15} \frac{15}{000 00} \frac{144,101}{000 00} \frac{15}{000 00} \frac{154,101}{000 0	Real estate (gas).				_							\$ 73.205.03
Street mains (gas), 180,075 50	Machinery and mane	fact	tnrii	10 8 D	nlian		σ αα)	Ī	•		-	
Meters (gas), 19,002 44 Due for gas, 21,625 84 Gas coal on hand, 6839 20 Coke on hand, 30 00 Tar on hand, 22,000 00 Other gas materials on hand, 225 00 Stoves on hand, 276 12 Gas fixtures on hand, 1,1150 00 Real estate (electric), 22,852 47 Steam plant (electric), 49,814 17 Electric plant, 32,706 90 Lines, meters, lamps and globes (electric), 88,102 42 Due for electric light and power, 5,591 82 Fuel on hand (electric), 588,102 42 Due for electric light and power, 5,591 82 Carbons on hand, 1,137 25 Other electric materials on hand, 1,137 25 Other electric materials on hand, 2,624 18 Horses, wagons, etc., 800 00 Sundry accounts due the company, 4,650 56 Office furniture, 447 65 Cash on hand, 5,739 96 Notes receivable, 645 72 Investments, 10,936 27 Total assets, as per books of the company, \$630,664 99 LIABILITIES. Capital stock, \$250,000 00 Bonds issued, 109,000 00 Notes payable, 5,000 00 Unpaid bills, 7,7427 83 Deposits, 1950 00 Unpaid dividends, 1,264 00 Reserved fund, 25,000 00 Contingent fund, 25,000 00 Contingent fund, 25,000 00 Contingent fund, 22,7735 00 Contingent fund, 22,000 00 Contingent fund, 22,000 00 Contingent fund, 22,000 00 Contingent fund, 22,000 00 Contingent fund, 22,000 00 Contingent fund, 22,000 00 Contingent fund, 22,000 00 Contingent fund, 22,000 00 Contingent fund, 22,000 00 Contingent fund, 22,003 00 Contingent fund, 32,7735 00 Contingent fund, 32,7735 00 Contingent fund, 32,7735 00 Contingent fund, 32,7735 00 Contingent fund, 32,000 00 Contingent fund, 32										•	٠	
Due for gas,	Meters (mes)	•			•	•	•	•	•	• •	•	•
Coke on hand, 2,270 00	Due for ges	•	•	•	•	•	•	•	•	• •	•	•
Coke on hand, 2,270 00	Gee coal on hand	•	•	•	•	•	•	•	•	• •	•	
Stoves on hand, 276 12 1,195 60	Coke on hand	•	•	•	•	•	•	•	•	• •	•	
Stoves on hand, 276 12 1,195 60	Ter on hand	•	•	•	•	•	•	•	•	• •	•	
Stoves on hand, 276 12 1,195 60	Other me meteriele	• • • •	and	•	•	•	•	•	•		•	
Gas fixtures on hand, 1,195 00 Real estate (electric), 29,852 47 Steam plant (electric), 49,814 17 Electric plant, 32,706 90 Lines, meters, lamps and globes (electric), 88,102 42 Due for electric light and power, 5,591 52 Puel on hand (electric), 585 25 Carbons on hand, 164 00 Incandescent lamps on hand, 1,197 25 Other electric materials on hand, 2,624 18 Horses, wagons, etc., 906 00 Sundry accounts due the company, 4,650 56 Cash on hand, 5,739 96 Notes receivable, 645 72 Investments, 10,395 27 Total assets, as per books of the company, \$630,664 99 LIABILITIES. Capital stock, \$250,000 00 Bonds issued, 109,000 00 Notes payable, 3,000 00 Unpaid dividends, 8, 7,427 83 Deposits, 1950 00 Unpaid dividends, 1,264 00 Contingent fund, 25,700 00 Total liabilities, as per books of the company, \$428,621 83 Profit and loss balance, 227,735 00 Contingent fund, 25,000 00 MANUPACTURING ACCOUNT. Dr. Operating expenses, { gas, 1, 264, 105, 105, 105, 105, 105, 105, 105, 105	Stores on head)II II:	anu,	, .	•	•	•	•			•	
Real estate (electric), 29,852 47 Steam plant (electric), 49,814 17 Electric plant,	Cos frances on bond	•	•	•	•	•	•	•	•	• •	•	
Steam plant (electric)	Deel cetete (cleetrie)	•	•	•	•	•	•	•	• •	• •	•	•
Lines, meters, lamps and globes (electric),	Steem when to describe	,	•	•	•	•	•	•	•	• •	•	•
Lines, meters, lamps and globes (electric),	Steam plant (electric),	•	•	•	•	•	•	•	• •	•	
Due for electric light and power, 5,591 &2	Electric plant,	٠	•	•			•	•	•	• •	•	•
Fuel on hand (electric),								•	• .	• •	•	•
Carbons on hand,	Due for electric light	and	po	wer,	•	•	•	•	•		•	•
Cash on hand,	Fuel on hand (electri	ıc),	•	•	•	•	•	•	•		•	
Cash on hand,	Carbons on hand,	• .	٠.	•	•	•	•	•	•		•	
Cash on hand,	Incandescent lamps	on b	and,	٠.	•	•	•	•	•		•	•
Cash on hand,	Other electric materia	als o	n h	and,	•	•	•	٠	•		•	•
Cash on hand,	Horses, wagons, etc.		•	•	•	•	•	•	•	• •	٠	
Cash on hand,	Sundry accounts due	the	con	np an y	7, .	•	•	٠	•		•	
Notes receivable,	Omce failifule,	•	•	•	•	•	•	•	•		•	-
Total assets, as per books of the company, \$630,664 99			•	•	•	•	•	•	•		•	
Liabilities			•	•	•	•	•	•	•		•	
Liabilities \$250,000 00	Investments, .	•	•	•	•	•	•	•	•		•	10 ,3 95 27
Liabilities \$250,000 00	Total assets, as a	er b	ook	a of	the o	omna	ınv.		_			\$630,664 99
Capital stock,							,	-	-		Ť	V
Bonds issued, 109,000 00					Lı	ABILI	ITIES.					
Bonds issued,	Canital stock											9250 000 00
Contingent fund,	Ronda issued	•	•	•	•	•	•	•	•	• •	•	
Contingent fund,	Notes nevelle	•	•	•	•	•	•	٠	•	• •	•	•
Contingent fund,	Tinneid bills	•	•	•	•	•	•	•	•	• •	•	•
Contingent fund,	Deposits	•	•	•	•	•	•	•	•	• •	•	-
Contingent fund,	Deposits,	•	•	•	•	•	•	•	•	• •	•	1984 00
Contingent fund,	Deserved from	•	•	•	•	•	•	•	•	• •	•	07 728 00
Total liabilities, as per books of the company,	Continuent fund	•	•	•	•	•	•	•	•	• •	•	27,730 00
Manufacturing Account Dr. Cr.							•	•	•	• •	•	23,000 00
Manufacturing Account Dr. Cr.	Total liabilities,	as p	er b	ooks	of th	e con	pany	7,				\$428,621 83
MANUFACTURING ACCOUNT. DB. CL. Standard Standa	Profit and loss balan	ce,				•	•					202,043 16
Manufacturing Account. Dr. Cr. Operating expenses, { gas,		•										
Operating expenses, { gas,			1	MANI	170401	ri/DIN	, A	1001	TMP			\$630,664 99
Income from sale of gas,				MAN	FAU	CELIN	IU AI	,,,,,,	UNI.	Dr.		Cz.
Income from sale of gas,	Onerating expenses	ſg	88,				•		•	\$81,346	85	
Income from sale of gas,	Operating expenses,									27,346	85	
residuals,	Income from sale of			•						•		\$105,833 56
sale of electric light and power,	residua	ls,										
sale of electric light and power,	other se	ourc	es, a	788 ,								•
Balance to profit and loss, { gas,	sale of	elec	tric	light	and	powe	r					•
electric, 9,226 58	Dalamas 4	10-		(gas.		•	·.			40,995	78	
	Dalance to pront and	108	B, 4	elec	tric.					9,226	58	
\$158,916 06 \$158,916 06				,				-		<u> </u>		
									1	168,916	06	\$128,916 06

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		ъ	DAR!	·	no Lo		200				
		1	BUF	LI AN	טע עו	700 A.	CCO	UNI.	Dn		CR.
Balance June 30, 189	2,					•	•				\$174,150 5
Balance of gas manu	factu	iring	z acc	ount	, .						40,995 7
Balance of electric m	anui	facti	iring	z acc	ount,						9,226 5
Interest received,				•	•						369 5
Rents,			•	•							1,545 0
Dividends declared,									\$18,000	00	•
									6,048		
Other items, .									-,		196 1
Balance June 80, 189	3.	•				•		•	202,043	16	
	-,	•	•	•	•	•	•	•			
									\$226,287	44	\$226,287 4
NO	RTI	H A	DA				нт	CON	dpany.		
					A88E	18.					
	•	•	•	•	•	•	•	•		•	\$ 15,300 0
Machinery and man					ces (gas),	•	•		•	27, 500 0
Street mains (gas),	•	•	•	•	•	•	•	•		•	20,000 0
Meters (gas), .	•	•	•	•	•	•	•	•		•	4,719 0
Due for gas, .	•	•	•	•	•	•		•			3,006 3
Gas coal on hand,	•	•	•			•	•				1,836 0
Tar on hand, .											1,568 5
Stoves on hand,	. }										1 714 9
Gas fixtures on hand	, }	•	•	•	•	•	•	•	• •	•	1,714 2
Real estate (electric)	•										5,700 0
Steam plant (electric	-								٠		10,500 0
Electric plant, .											10,000 0
Lines, meters, lamps		glot					٠				20,720 0
Due for electric light											954 5
		,	•				•	·		•	27 0
Incandescent lamps						•	•	•	•	•	700 0
		шч,		•	•	•	•	•	• •	•	100 0
		· n h-	md	•	•	•	•	•	• •	•	700 0
Other electric materi	219 U	u 113	шu,			•	•	•	• •	•	735 0
Horses, wagons, etc.	, the	•	ne-		•	•	•	•	• •	•	
Sundry accounts due Office furniture,	· me	COID	(han)	у,	•	•	•	•		•	1,789 0
Cosh on head	•	•	•	•	•	•	•	•	• •	•	1,234 5
Cash on hand, .	•	•	•	•	•	•	•	•	• •	•	547 8
Investments, .	•	•	•	•	•	•	•	•	• •	•	4,123 0
Total assets, as]	per b	ook	s of	the c	ompa	ny,	•	•	• •	•	\$ 133,475 0
				T.r	ABILI	TIRR.					
Cambral stort				~							680 000 0
Capital stock, . Notes payable, .	•	•	•	•	•	•	•	•	• •	•	\$50,000 0 38,000 0
belenie	•	•	•	•	•	•	•	•	• •	•	30,000
Total liabilities,	ee ~	ar h	~}-	OF +3	10 AA	nner					888,000 0
Profit and loss halan	_			ot ti	ie con		•	•	• •	:	42 486 0

\$133,475 00

Notes payable, .

Depreciation fund,

Profit and loss balance, .

Total liabilities, as per books of the company,

Unpaid bills,

			1	JUAN	PACT	URI	NG A	CCOT	NT.	1	DR.		Cz.	
Operating ex		(g	28,							\$25,8	393	44		
Operating ex	penses,			ic,						14,8				
Income from	sale of									,			23 0 282	0
	residua			•	•	•	•	•	Ĭ				4,487	
	other s				•		•	•	-				710	
	sale of		•		n hae	· MWA	r	·	•				20,074	
				gas,	-	· · · · ·	.,.	•	•	9.5	586	82	20,0,1	•
Balance to p	rofit and	i los			tric,	•	•	•	:	•		05		
			,	Corco	 ,	•	•	•	•			_		_
										\$ 55,	554	82	\$55, 554	8
			I	PROFI	T AN	D L	aac	CCO	INT.	,	Dæ.		Cz.	
Balance June	e 30, 189	92.							•				\$36,265	4
Balance of gr					ount.		-						9,586	
Balance of el													5,533	
Interest recei					•	-···,			·				254	
Dividends de	•	-	:	•			•	·		84.0	000	00		•
Interest paid			:	•	•	•	•	•	-	2,0				
Other items,		•	•	·	•	•	•	•	-	•		28		
Balance June		93,					•	•	•	45,4				
				-						\$ 51,6			\$51,640	
ı	orth	AM	PTC	ON E	ELEC	TRI	ic L	IGII.	ring					
		AM	PTO	ON E		TRI		IGII	IING					
Real estate,	•	AM.	PT(ON E				igii	ring •					
Real estate, Steam plant,	.1	• •	PTC	ON E				igii	ring •					
Real estate, Steam plant, Electric plan	· , :}			•	•			IGII	ring •				\$14,108 40,300	
Real estate, Steam plant, Electric plan Lines, meters	t, .} s, lampe	s and		· · · · · · · · · · · · · · · · · · ·			BT6.		ring • •				\$14,108 40,300 32,636	
Real estate, Steam plant, Electric plan Lines, meter Due for elect	t, .} s, lampi	s and	i glo	· obes, wer,		A881			ring • •				\$14,108 40,300 32,636 2,997	
Real estate, Steam plant, Electric plan Lines, meter Due for elect Fuel on hand	t, .} s, lampo ric light	s and	i glo	· obes, wer,			BT6.		ring • • •				\$14,108 40,300 32,636 2,997 170	
Real estate, Steam plant, Electric plan Lines, meter Due for elect Fuel on hand Carbons on h	t, .} s, lamperic light	s and	I glo I po	obes, wer,		A 883	BT6.		ring				\$14,108 40,300 32,636 2,997 170 84	
Real estate, Steam plant, Electric plan Lines, metern Due for elect Fuel on hand Carbons on I Incandescent	t, .} s, lamps d, . nand,	s and t and	d glo	obes, wer,		A881	BT6.		ring				\$14,108 40,300 32,636 2,997 170 84 75	
Real estate, Steam plant, Electric plan Lines, meter Due for elect Fuel on hand Carbons on h Incandescent Horses, wago	t, .} s, lampi ric ligh d, . nand, t lamps ons, etc.	and t and	d glo	obes, wer,		A 883	BT6.		ring	COM			\$14,108 40,300 32,636 2,997 170 84 75	
Real estate, Steam plant, Electric plan Lines, meter Due for elect Fuel on hand Carbons on h Incandescent Horses, wage Cash on hand	t, .} t, .} s, lampi ric light d, . lamd, lamps ons, etc.	s and t and on h	i glo	obes, wer,		A 883	BT6.		ring	COM			\$14,108 40,300 32,636 2,997 170 84 755 185	
Real estate, Steam plant, Electric plan Lines, meter Due for elect Fuel on hand Carbons on h Incandescent Horses, wago	t, .} t, .} s, lampi ric light d, . lamd, lamps ons, etc.	s and t and on h	d glo	obes, wer,		A 883	BT6.		ring	COM			\$14,108 40,300 32,636 2,997 170 84 75	
Real estate, Steam plant, Electric plan Lines, meter Due for elect Fuel on hand Carbons on h Incandescent Horses, wage Cash on hand	t, .} s, lamps cric light d, . clamps clamps cons, etc. d, . epaid,	and tand	i glo	obes, wer,			BTS.			COM			\$14,108 40,300 32,636 2,997 170 84 755 185	
Real estate, Steam plant, Electric plan Lines, meter Due for elect Fuel on hanc Carbons on h Incandescent Horses, wage Cash on hanc Insurance pr	t, .} s, lamps cric light d, . clamps clamps cons, etc. d, . epaid,	and tand	i glo	obes, wer,	the co	·	BTS.			COM			\$14,108 40,300 32,636 2,997 170 84 75 185 1,230	
Real estate, Steam plant, Electric plan Lines, meter Due for elect Fuel on hanc Carbons on h Incandescent Horses, wage Cash on hanc Insurance pr	t, .} s, lampi ric light d, . lamps ons, etc. d, . repaid, sets, as	and tand	i glo	obes, wer,	the co	·	ers.			COM			\$14,108 40,300 32,636 2,997 170 84 75 185 1,236 150 \$1,943	
Real estate, Steam plant, Electric plan Lines, meter Due for elect Fuel on hanc Carbons on h Incandescent Horses, wage Cash on hanc Insurance pr	t, . } s, lamps ric light d, . lamps ons, etc. l, . epaid, sets, as	and tand	i glo	obes, wer,	the co	·	ers.			COM			\$14,108 40,300 32,636 2,997 170 84 75 185 1,230	

13,000 00

\$86,561 80 5,382 08

\$91,943 **8**8

1,861 80 4,000 00

		M	[ANU	FAC	TURIN	rg A	.ccou	NT.				_	
•										DR.		Cr.	
Operating expenses,		•	•	•	•	•	•	•	\$12	,475	98		
Income from sale of						۲, ۰	•	•				\$ 19,238	34
Balance to profit an	d loss	В,	•	•	•	•	•	•	6	,762	41		
									e 10	,238	24	\$19,238	34
		_			_				Φ.,	,200	UZ	\$10,20 0	UI
		Pı	ROPIT	, VI	D Lo	88 /	ccot	NT.		Dr.		Cr.	
Balance June 30, 18	92									<i>D</i> 2.		\$5,124	37
Balance of electric n		la atu	• 	•		•	•	•				6,762	
Panea	nwiin.		Time .	acci	Julie,	•	•	•				423	
Rents,		•	•	•	•	•	•	•		407	KΛ	120	UZ
Dividends declared,	•	•	•	•	•	•	•	•		,467			
Interest paid,	•	•	•	•	•	•	•	•		,178			
Depreciation, .	•	•	•	•	•	•	•	•		282			
Depreciation fund,	•	•	•	•	•	•	•	•		,000			
Balance June 30, 18	93,	•	•	•	•	•	•	•	õ	,382	08		
Depreciation, Depreciation fund, Balance June 30, 18									910	210	90	• 12 210	20
			_				_		P 12	,310	au	\$12,310	JU
n	ORT	HAB	(PTC		GAS		энт	CO	dPA1	Ι¥.			
					Asse	T8.							
Real estate, .	•		•				•			•		\$24,900	00
Machinery and man			g app	liar	ices,							3,000	00
Street mains, .												20,000	00
D .										_		2,186	
Gas coal on hand,	•	•		·	•	•		-	·	•		137	
Coke on hand, .	•	•	•	•	•	•	•	•	•	•	٠	15	
Coke on hand, Tar on hand, Enrichers on hand,	•	•	•	:	•	•	•	•	•	•	•	270	
Parishana an band	•	•	•	•	•	•	•	•	•	•	•		45
Daricuers on nand,			•	•	•	•	•	•	•	•	•	30	
Purifying materials	ות מס	ana,	•	•	•	•	•	•	•	•	•		
Other materials on l			•	•	•	•	•	•	•	•	•	1,298	
Stoves on hand,		•	•	•	•	•	•	•	•	•	•	137	
New gas holder,	•	•	•	•	•	•	•	•	•	•	•	16,218	
Sundry accounts du			pany,		•	•	•	•	•	•	•	843	
Cash on hand, .			•	•	•		•	•	•	•	•	2,824	64
Investments, .			•		•				•		•	5,375	50
Total assets, as	per b	ooka	of th	ne c	ompa	ny,			٠.			\$ 77,245	75
-				7 -	ABILI	- 1							
0					ABILI	1168	•						
Capital stock,	•	•	•	٠	•	•	•	•	•	•	•	\$50,000	
Notes payable, .	•		•	•	•	•	•	•	•	•	•	8,000	
Reserved fund, .	•	•		•	•	•	•	•	•		•	5,418	50
Total liabilities,					ha co-	nn					-	\$63,418	50
Droft and least to	, as p	er oo	UKS (11 U	ie con	upan	y,	•	:	•			
Profit and loss balan	nce,	•	•	•	•	•	•	•	•	•	•	13,827	20
		_	_									\$77,24 5	75
		N	LANU	FAC	TURIN	ig A	ccor	NT.		Dr.		Cr.	
Operating expenses,									e 19	,117	23	CH.	
Income from sale of	•	•	•	•	•	•	•	•	4010	,	~~	\$24,999	40
			•	:	•	•	•	•				2,739	
residu			•			•	•	•				•	
other i	sourc	es,	•	•	•	•	•	•	_			43	99
Balance to profit and	d 1068	١,	•	•	•	•	•	•	9	,665	96		
									997	,782	81	\$27,782	81
									421	,, 02	-	- Par 11 02	-

Operating expenses, .

Balance to profit and loss,

Income from sale of electric light and power, .

		P	ROPIT	AND	Lo	88 A	CCOU	NT.	Dz.		Cr.
Balance June 30, 1892											\$ 10,803 64
Balance of gas manuf	actu	iring	z acco	unt,							9,665 58
Interest received, .		. `	.								390 61
Rents									\		209 25
Dividends declared, .									\$4,000	00	
Interest paid,									552	50	
Construction charged	off,								2,689	3 3	
Balance June 30, 1893	,	•	•	•	•	•	•	•	13,827	25	
									\$21,069	08	\$21,069 08

NORTH ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

						A 88E	TS.						
Real estate,								•					\$18,665 28
Steam plant,													45,354 70
Electric plant,													37,502 43
Lines, meters. la	amp	s and	glo	bes,							•		41,140 42
Unexpired insu	ranc	e,		•							•		450 00
Due for electric	ligh	t and	pov	ver,					•				2,143 74
Fuel on hand,			•	•									970 00
Carbons on han	d,										•		69 50
Oil and waste of	n ba	nd,									•		50 00
Incandescent la	mps	on b	and,						•				347 84
Other materials	on l	and,								•			1,058 03
Motors on hand	,												2,698 39
Tools, .		•								•			418 26
Sundry account	s du	e the	com	panj	7, .						•		2,219 36
Office furniture,	,	•		•									40 00
Cash on hand,		•	•				•						544 23
Notes receivable	в,	•	•	•	•	•	•	•	•	•	•	•	186 97
Total asset	s, as	per l	ook	s of	the c	ompa	nv.						\$153,854 15
Profit and loss		-				•	• •						19,906 32
		•											
													\$173,760 47
					T.T	A TOTT	ITIES						
04-1-4-1-					13.	ABIL	11150	•					• 00 000 00
Capital stock,		•	٠	•	•	•	•	•	•	•	•	•	\$80,000 00
Bonds issued,		•	•	•	•	•	•	•	•	•	•	•	75,000 00
Notes payable,		•	•	•	•	•	•	•	•	•	•	•	5,154 50
Unpaid bills,	•	•	•	•	•	•	•	•	•	•	•	•	13,605 97
Total liabil	ities	, as p	er b	ooks	of th	1 e c o	mpan	у,	•	•	•	•	\$173,760 47
			1	MAN	JPAC	TURI	NG A	.ccov	NT.		_		_

\$54,954 22

\$54,954 22

\$41,068 12 13,886 10

\$54,954 22

Da. Ch. \$2,622 73			P	ROF	IT AN	m L	oss A	COOI	UNT.				
Balance of electric manufacturing account, \$13,886 10 Rents, 659 09 Rents, 659 09 Rents, 439 36 A39 36 A39 36 A39 36 A39 36 A39 36 A39 36 A39 36 A39 36 A39 36 A39 36 A39 36 A39 36 A39 36 A39 36 A39 36 A39 37										Dr.			
Rents			•	•	•	•	•	•	•			\$2,622	73
Wiring accounts,			ufactu	ring	acco	unt,	•	•	•	\$ 13,886	10		
Interest paid,			•	•	•	•	•	•	•				
Repairs of real estates, 122 51 Depreciation, 378 76 Balance June 30, 1893, 19,906 32 \$23,627 50 \$23,30 69			•	•	•	•	•	•	•			439	36
Depreciation, 378 76 19,906 32 23,627 60 \$23,627 50 \$23,62			•	•	•	•	•	•	•				
Balance June 30, 1893, 19,906 32 \$23,627 50 \$23,6			•		•	•	•	•	•				
\$23,627 50 \$23,627 50			•	•	•	•	•	•	•	378	76	10.000	
NORTH ATTLEBOROUGH GAS LIGHT COMPANY. A8SETS. \$47,474 72	Daiance June 3	U, 1883,	•	•	•	•	•	•	•			19,906	32
Assets										\$23,627	50	\$23,627	50
Assets	•••												
Real estate,	NC	ORTH A	TTL	ЕВО	ROU	GH	GA8	LI	GHT	COMPA	NY.	•	
Machinery and manufacturing appliances, 20,234 96 Street mains, 22,330 69 Meters, 3,851 69 Due for gas, 1,516 60 Gas coal on hand, 1,516 60 Gas coal on hand, 29 33 Tar on hand, 29 33 Tar on hand, 63 82 Enrichers on hand, 63 82 Purifying materials on hand, 200 00 Stoves on hand, 200 00 Stoves on hand, 355 19 Gas fixtures on hand, 642 16 Office furniture, 210 00 Cash on hand, 11,005 88 Total assets, as per books of the company, \$111,290 75 LIABILITIES. Capital stock, \$68,100 00 Bonds issued, 33,915 00 Unpaid bills, 101 17 Unpaid dividends, \$1 2,043 00 Interest due but not paid, 508 72 Total liabilities, as per books of the company, \$104,667 89 Profit and loss balance, 6,622 86 MANUFACTURING ACCOUNT. Dr. Operating expenses, \$16,167 76 Income from sale of gas, \$26,294 95 residuals, \$2,687 23 other sources, 12,997 10						Asse	T8.						
Street mains, 22,330 69	•	•	. • .	•	•	•	•	•	•		•		
Meters, 3,861 05 Due for gas, 1,516 60 Gas coal on hand, 1,647 50 Coke on hand, 29 33 Tar on hand, 724 26 Enrichers on hand, 63 82 Purifying materials on hand, 200 00 Stoves on hand, 835 19 Gas fixtures on hand, 642 16 Sundry accounts due the company, 446 46 Office furniture, 210 00 Cash on hand, 11,005 88 Total assets, as per books of the company, \$111,290 75 LIABILITIES. Capital stock, \$68,100 00 Bonds issued, 33,915 00 Unpaid bills, 101 17 Unpaid dividends, 2,043 00 Interest due but not paid, 508 72 Total liabilities, as per books of the company, \$104,667 89 Profit and loss balance, 6,622 86 \$111,290 75 508 72 Operating expenses, \$26,224 95 residuals, 2,687 23 other sources, 12,997 10 Balance to profit and loss, 12,997 10 <			cturin,	gap	plian	ces,	•	٠.	•		•	•	
Due for gas,			•	•	•	•	•	•	•	• •	•	•	
Case coal on hand,			•	•	•	•	•	•	•		•	•	
Coke on hand,			•	•	•	•	•	•	•		•		
Enrichers on hand,			•	•	•	•	•	•	•		•	•	
Enrichers on hand,	•		•	•	•	•	•	•	•	• •	•		
Purifying materials on hand,	•		•	•	•	•	•	•	•		•	•	
Other materials on hand, 200 00 Stoves on hand, 835 19 Gas fixtures on hand, 642 16 Sundry accounts due the company, 446 46 Office furniture, 210 00 Cash on hand, 11,005 88 Total assets, as per books of the company, \$111,290 75 LIABILITIES. Capital stock, \$68,100 00 Bonds issued, 33,915 00 Unpaid bills, 101 17 Unpaid dividends, \$101 17 Unpaid dividends, \$2,043 00 Interest due but not paid, 508 72 Total liabilities, as per books of the company, \$104,667 89 Profit and loss balance, \$16,167 76 Income from sale of gas, \$26,294 95 residuals, 2,687 23 other sources, 182 68 Balance to profit and loss, 12,997 10	Enricuers on in	auu, .	hand	•	•	•	•	•	•	• •	•		
Stoves on hand,	Other meterials	on hend	uauu, 1	•	•	•	•	•	•	• •	•	• -	
Gas fixtures on hand,				•	•	•	•	•	•		•		
Sundry accounts due the company,		•	•	•	•	•	•	•	•		•		
Cash on hand,	Sunder accoun	ta dna th	e com	nen:	•	•	•	•	•		•		
Liabilities	Office furniture		ic com	pan.	,,•		•	•	•	• •	•		
Liabilities \$68,100 00				•	•		•	•	•	• •	•		
Liabilities \$68,100 00	Cash on hand,	• •	•	•	•	•	•	•	•	• •	•		_
Capital stock,	Total asset	Total assets, as per books of the company,											75
Bonds issued,					Lī	ABIL	ITIES.						
Bonds issued,	Capital stock.				_	_						268.100	00
Unpaid bills,				•	•	•	•	•	•			• •	
Unpaid dividends,												•	
Total liabilities, as per books of the company,	Unpaid dividen	ds !	,										
MANUFACTURING ACCOUNT. DR. CR.					•			•	•		•	•	
MANUFACTURING ACCOUNT. DR. CR.	Total liabil	lities. as :	per be	oks	of th	e cor	กกลกจ				_	\$104.667	89
MANUFACTURING ACCOUNT. Operating expenses,								٠.	•				
MANUFACTURING ACCOUNT. Dr. Ca. Operating expenses,			-	-	•	·	•		•		•		
Operating expenses,			N	[ANT	JFAC1	ruri:	NG AC	COU	NT.			\$111,290	75
Income from sale of gas,	0								-			CR.	
residuals,				•	•	•	•	٠	•	\$16,167	76	***	
other sources,				•	•	•	•	•	•			•	
Balance to profit and loss,				•	•	•	•	•	•				
				•	•	•	•	•	•	10.00=			68
• \$29,164 86 \$29,164 86	parance to bro	nt #110 10	65,	•	•	•	•	•	•	12,997	10		
										\$29,164	86	\$29,164	86

		P	ROPIT	AND	Loss	Acc	OUNT.	Dz		CR.
Balance June 30,	1892				_			ν	•	\$5,091 16
Balance of gas ma		-	-	-	•	•				12,997 10
Interest received	HUIACE	arme	, acco	u116,	•	•	•			68 95
Interest received, Rents,	•	•	•	:	•	•	•			118 55
Jobbing account,	•	•	•	•	•	•	•			28 90
Other items of inc	•	•		•	•	•	•			7 75
		•	:	•	•	•	•	\$4,086	8 00	
Dividends declare	u, .	:	•	•	•	•		2,034		
Interest paid, . Depreciation, .			:	•	•	•	•	5,568		
Balance June 30,				•	•	•	•	6,62		
Dalance vunc oc,	1000,	•	•	•	•	•	•	\$18,315		910 210 41
			-				-	@10,01	. TI	\$ 18,312 4
	NOR	TH	SHOF				COM	PANY.		
Deel estate					88ET8	•				⊕15.709 N
Real estate, . Steam plant, .	•	•	•	•	•	•	• •	• •	•	\$15,793 0 48,050 1
Electric plant	•	•	•	•	•	•	• •	• •	•	95,561 5
Steam plant, . Electric plant, . Lines, meters and	transf	orme	· ·	•	•	•	• •	• •	•	93,377 8
Lines, meters and Franchise, Due for electric li Fuel on hand, . Carbons on hand, Oil and waste on ! Incandescent lam Globes on hand,	. uansı	OI III C	10,	•	•	•	• •	• •	•	10,000 0
Due for electric li	aht an	d nov	Var	•	•	•	• •	• •	•	7,634 2
Fuel on hand	But au	a por	161,	•	•	•	• •	• •	•	11 7
Carbons on hand	•	•	•	•	•	•	• •	• •	•	50 0
Oil and weste on	hend	•	•	•	•	•	• •	• •	•	37 9
Incandescent lam	na on l	nand.	•		•				•	1,053 7
Globes on hand.	PD 011 2		•	•	•		•	• •	•	51 3
Other materials of	n hand			•	:			• •	•	583 8
Tools on hand.		, .		•	•					58 7
Horses, wagons, e	etc	-								245 0
Sundry accounts	due the	e com	nany.					• •		801 6
Office furniture.						•			•	
Globes on hand, Other materials or Tools on hand, Horses, wagons, Sundry accounts Office furniture, Cash on hand,										89 1
Notes receivable.	-		•		•				-	300 0
Notes receivable, Insurance, interes	st			•		•				888 4
							•	•	-	
Total assets, a Profit and loss ba	as per l	book	s of th	e cor	npany	7,			•	\$ 274,775 7
Profit and loss ba	.lance,	•	•	•	•	•			•	4,307 1
										\$279,082 8
			•	LIA	BILIT	E8.		•		
Capital stock, .	•	•	•	•	•	•			•	\$125,000 0
Bonds issued, .	•	•	•	•	•	•			•	75,000 C
Notes payable, .	•	•	:	•	•	•			•	67,983 5
Unpaid bills, . Interest due but n		. •	•	•	•	•			•	
						•	• •	• •	•	3,526 3
Total liabiliti	es, as p	er b	ooks o	f the	comp	any,	• •	• •	•	\$279,082 8
		,	MANIT	ምል ሱጥ	URING	Acc	OUNT.			
			-canu				JUME.	D	R.	Cæ.
Operating expens			•	•	•	•		\$14,10	U 76	
Operating expens Income from sale Balance to profit			light a	nd p	ower,	:	• •	\$14,1 0	0 76	\$19,30 8 0

\$19,308 07

\$19,308 07

		P	BOPI'	T AN	D Lo	88 A	.ccou	NT.		Dr.		Cz.
Balance June 30, 1	892								£ 1	,615		CE.
Balance of electric		ectn	rinø	8000	nnt	:	:	•	Ψ.	,010	••	\$5,207 31
Interest paid, .				••••	шш,	•	•	•	7	,898	71	p 0,20, 01
Balance June 30, 1		•	•	•	•	•	•	•	•	,000	**	4,307 12
Datatice Julie 60, 1	.050,	•	•	•	•	•	•	•				2,007 12
			•				_		\$ 9	,514	43	\$9,514 43
	NOI	RW(OOD	GA.	s LI	GH7	CO	МРА	NY.			
					Ass	BTS.						
Real estate, .	•	• .	•	•	•	•	•	•	•	•	•	\$3,000 00
Machinery and ma	anufact	urin	g app	plian	œs, ∑							8,118 57
Street mains, .	•	•	•	•	. \$		_	-	_	_	_	•
Meters,	•	•	•	•	•	•	•	•	•	•	•	962 65
Due for gas, .	•	•	•	•	•	•	•	•	•	•	•	609 60
Gas coal on hand,				•			•				•	201 98
Cash on hand, .	•	•		•								1,146 21
Total assets, s	us per b	ook	of t	he co	ompai	ny,						\$14,039 01
				.								
				LI	ABILI	TIES	•					
Capital stock, .	•	•	•	•	•	•	•	•	•	•	•	\$12,000 00
		_										
Total liabilitie						-	у,	•	•	•	•	\$ 12,000 00
Profit and loss bal	lance,	•	•	•	•	•	•	•	•	•	•	2,039 01
		M	IANT	J PAC 1	TURIN	G A	ccou	NT.		_		\$14,039 01
Onenetta - e									•	DR.		CR.
Operating expense	-	•	•	•	•	•	•	•	Φ.	3,692	24	6 2 021 42
Income from sale			•	•	•	•	•	•		100	10	\$ 3,831 4 3
Balance to profit a	III G 1088	5,	•	•	•	•	•	•		198	19	
									9.5	3,831	43	\$3,831 43
		P	ROFI	TAN	D Lo	88 A	ccor	INT.	•	.,		\ -,
		-								Dr.		Ca.
Balance June 30,	1892,	•					•	•				\$1,899 82
Balance of gas ma	nufacti	aring	acc	ount,	, .	•	•	•				139 19
Balance June 30, 1	1893,				•		•	•	\$ 2	,039	01	
									_			
									82	2,039	01	\$2,039 01
	ORAN	ΙGΕ	EL	ECT	RIC	LIG	нт	COM	PAN	Y.		
					Ass	RTS.						
Real estate					2500							\$1,703 28
Q4 1 .	•	•	•	•	•	•	•	•	•	•	•	8,516 73
Electric plant, .	•	•	•	•	•	•	•	•	•	•	•	4,970 90
Lines motors 1	nna and	ala	has	•	•	•	•	•	•	•	•	
Lines, meters, lan	abs and	1 2 2 2 10 1	ueb,	•	•	•	•	•	•	•	•	26,298 55
Due for electric li	Rur su c				•	•	•	•	•	•	•	884 40
Fuel on hand, .		•	•		•	•	•	•	•	•	•	71 64
Carbons on hand,		•	•	•	•	•	•	•	•	•	•	23 00
Oil and waste on l	and,	•	•	•	•	•	•	•	•	٠	•	16 40

Incandescent lamps on hand, \$195	· · · · ·		-									L
Other materials on hand,	Incandescent lamps on h	and.										3 195
Tools, Horses, wagons, etc., 80 (Horses, wagons, etc., 80 (Sundry accounts due the company, 93 (Office furniture, 93 (Cash on hand, 699 : Insurance, unexpired, 85 (Investments, 43,532 : Total assets, as per books of the company, \$87,411 Profit and loss balance, 9,284 (LIABILITIES. Capital stock, 45,000 (Bonds issued, 45,000 (Bonds issued, 45,000 (Insurance due but not paid, 1,125 (Total liabilities, as per books of the company, \$96,695 (MANUFACTURING ACCOUNT. Dr. Ca. Operating expenses, 83,778 68 (Income from sale of electric light and power, 963 (Other sources, 963 (Balance to profit and loss, 963 (\$8,778 68 \$8,778 68 (\$8,778 68 (\$8,778 68 \$8,778 68 (\$8,778 68 (•		•		•			•
Horses, wagons, etc.,												
Sundry accounts due the company,	•											80 (
Office furniture,	Sundry accounts due the	com	pany									93 (
Cash on hand,	Office furniture, .		• •	•								35 (
Insurance, unexpired,	Cash on hand											699
Investments,	Insurance, unexpired,											85 (
Total assets, as per books of the company, \$87,411 Profit and loss balance, 9,284 \$96,695 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Investments,		•	•	•	•	•	•	•	•	•	,
Profit and loss balance, 9,284	Total assets, as per b	ooks	of th	ie co	mpa	ny,						
Liabilities \$96,695	Profit and loss balance,	•	•	•	•	•	•	•	•	•	•	
Capital stock,												
Bonds issued,	04-1-4			LI	ABIL	ITIES	•					45 000
Notes payable,		•	•	•	•	•	•	•	•	•	•	•
Manufacturing Account. Dr. Cr.	Donos issued,	•	•			•	•	•	•	•	•	
Manufacturing Account. Dr. Cr.	Notes payable,	•	•	•	•		•	•	•	•	•	•
MANUFACTURING ACCOUNT. DR. Ca.	Unpaid bills,	•	•				•	•	•	•	•	
MANUFACTURING ACCOUNT. DR. Ca. S3,778 68 Income from sale of electric light and power,	interest due out not paid,	•	•	•	•	•	•	•	•	•	•	1,125
DR. CR. Operating expenses,	Total liabilities, as pe	er bo	oks c	of th	e cor	npan	у,.	•	•		•	\$ 96,695
DR. CR. Operating expenses,		м	ANUI	PACT	URIN	ig A	CCOU	NT.				
S7,783	Onersting expenses								•			Cr.
Other sources,							•	•	Ψ	0,,,,	• ••	\$7.783
PROPIT AND LOSS ACCOUNT. DR. Ca.					po c		•	•				• .
### PROPIT AND LOSS ACCOUNT. DR. Ca.		•	•	•	•	•	•	•				
PROFIT AND LOSS ACCOUNT. DR. CR. Balance June 30, 1892,	Data and to prome and 1000	',	•	•	•	•	•	•	_			
Balance June 30, 1892,		n.			T.	(\$	8,778	68	\$8,778
Balance of electric manufacturing account, 963 63 Sales account, \$349 Wiring account, 453 Rents, 2,475 00 Balance June 30, 1893, 9,284		Pi	ROFIT	. AN	D L)88 A	LCCOU	NT.				Ca.
Sales account, \$349 Wiring account, Rents, Interest paid, Balance June 30, 1893, 9,284			-	•	•	•	•		8	7,079	59	
Wiring account,		actu	ring a	acco	unt,	•	•	٠		963	63	
Rents,	•	•		•	•	•	•	•				•
Interest paid,			•	•	•	•	•	•				
	Rents,	•	•	•	•	•	•	•				430
	Interest paid,	•	•	•	•	•	•	•	:	2,475	00	
\$10,518 22 \$10,518	Balance June 30, 1893,	•	•	•	•	•	•	•			_	9,284
									\$1	0,518	22	\$10,518
	Balance of electric manuf Sales account, Wiring account, Rents.	actu	ring a		unt,	:	: : : :			963 2,475	63 00	453 430 9,284
	GAS WORK								7 OF	' W.	ARE	l.
GAS WORKS OF THE OTIS COMPANY OF WARE.			ANUI	PACT	TURIN	G A	CCOU	NT.				CR.
MANUFACTURING ACCOUNT. DR. CR.			•	•	•	•	•	•	8	6,091	31	
MANUFACTURING ACCOUNT. DR. CR. Operating expenses,			•	•	•	•	•	•				
MANUFACTURING ACCOUNT. DR. CR. Operating expenses,			•	•	•	•	•	•				
MANUFACTURING ACCOUNT. DR. Cx. Operating expenses,	other source	8,					•					9
MANUFACTURING ACCOUNT. DR. CR. Operating expenses,	Balance,1	•	•	•	•	•	•	•				350
MANUFACTURING ACCOUNT. DR. CR. Operating expenses,									30	3.091	31	\$6.091

GAS AND ELECTRIC LIGHT.

240

[Jan.

 $^{^{1}\,1,606,900}$ feet of gas used in the mills of the company, and not included in the income given.

PALMER AND MONSON ELECTRIC COMPANY.

(Formerly the Palmer Electric Company.)

Real estate,		•	•	•	•								\$67,097	66
Steam plant,													13,821	20
Electric plant,							•		•				21,114	83
Lines. meters,	lamps	and	glob	es,							•		87,671	61
Patent rights,			•	•			•						6,000	00
Due for electric	light	and	pow	er,									1,337	
Carbons on has	nd,	•	•	•									45	00
Oil and waste	on hai	nd.											14	20
Incandescent la	mps	on h	ınd,		.`								460	00
Globes on hand	1.												2	00
Other materials													286	42
Horses, wagon	s, etc.												214	30
Sundry accoun	ts due	the	com	Dany									2,694	
Office furniture			•										65	
Cash on hand.													229	
		•	•				•		•	•	•	•		
Total asset	8, 8 8)	per b	ooks	of ti	he co	mpa	ny,	•	•	•	•	•	\$151,054	45
					T	BILI		•						
					LIL	BILL	11188	•						
Capital stock,	•				•	•	•	•	•	•	•	•	\$30,000	
Bonds issued,	•	•	•	•	•	•	•	•	•	•	•	•	46,000	
Notes payable,		•	•	:	•	•	•	•	•	•	•	•	51,827	
Unpaid bills,	•	•		•	•	•	•	•	•	•	•	•	21,807	80
Total liabil	ities.	88 TV	r ho	oka d	of th	e cor	nnan	v					\$149,635	29
Profit and loss										:		•	1,419	
2 1020 and 1088	DOME	ιω,	•	•	•	•	•	•	•	•	•	•		
													\$151,054	45
			M	ANU	PACT	URIN	G A	CCOU	NT.		_		_	
0										_	Dr.		CR.	
Operating expe									•	₹	6,902	ÐΙ	A 0.051	00
Income from sa									•				\$6,851	
Balance to prof	it and	1088	,	•	•	•	•	•	•				91	45
											6,902	51	\$6,902	51
			ъ.			. T.		Locot		•	-,	-	₩-,	
				WFII	AN	о до	DB A	LUUUU	MI.		DR.		Cz.	
Balance June 3	0, 189	2,											\$1,876	77
Balance of elec-	tric m	anuf	actu	ring	B CCO	unt,					\$51	45	• .	
Rebates on acce						•					•		1,466	31
Interest paid,											1,872	47	•	
Balance June 3							•				1,419			
		•					-			-	<u>-</u>	_		_
										\$	3,343	08	\$ 3,343	08

PITTSFIELD ELECTRIC COMPANY.

Assets.

Real estate,				•		•	•	•		\$40,845 68
Steam plant,									•	36,924 69
Electric plant,										71,115 41
Lines, meters,	lam	ps an	d glo	bes,						31,678 18

242	GA	S	AN	1D	EL	EC	TR	iC	LI	GН	Т.		[Jan.
	G 2.		411	12			/ 1 1			U			Louis
Due for electric	light	and	pow	er,									\$4,107 00
Fuel on hand,			•			•						•	1,106 82
Carbons on han	d,					•			•			•	148 59
Incandescent la	mps e	on h	and,	•	•	•	•	•		•	•	•	515 94
Globes on hand					•		•	•	•	•	•	٠	20 00
Tools on hand, Electric fixture	•	•	•	•	•	•	•	•	•	•	•	•	1,011 42
Electric fixture	s and	sup	plies	on h	and,	•	•	•	•	•	•	•	344 24
Sundry account	is due	the	com	pany	, •	•	•	•	•	•	•	•	164 61
Office furniture			•	•	•	•	•	•	•	•	•	•	234 97
Cash on hand, Insurance and i			· · ma	tnna	•	•	•	•	•	•	•	•	1,158 67 366 89
Investments,						•	•	•	•	•	•	:	0.017.10
•								•	•	•	•	•	
Total asset	s, as]	per t	ooks	of t	he cor	npa	ny,	•	•	•	•	•	\$195,758 24
					Lia	BILI	TIES.						
Capital stock,													\$ 100,000 00
Bonds issued,		•	•	•	•		:	•	•	•	•	•	75,000 00
Unpaid bills,				•			•		•	•			2,058 75
Amounts due fi										•		•	2,193 35
Total liabil						COL				•	•	٠	\$179,252 10
Profit and loss	balan	ice,	•	•	•	•	•	•	•	•	•	•	16,506 14
				f . wr	PACT		- A	0001	ve				\$195,758 24
									M1.		Dr.		Cz.
Operating expe	nses,	•	•	•		•	•	•	•	\$ 34	1,966	37	
Income from 8	ale of	elec	tric 1	ight :	and p	OW0	r, .	•	•				\$ 50,859 3 0
Balance to prof	it and	l los	В,	•	•	٠	•	•	•	1	5,892	93	
										850	 0,859	30	\$ 50,859 3 0
			P	ROPI	T AND	Lo	88 A	.ccov	NT.	•	·		
Balance June 3	n 190	90									Dr.		CE. \$13,717 67
Balance of elec						nt.	•	•	•				15,892 93
Rents, .						,	•	•	•				861 70
Other items of			·	Ċ		Ċ	:	·	·				89 50
Dividends decl										8	5,000	00	
Interest paid,				•							3,800		
Depreciation,	•			•					•		5,000	00	
Other items,			•			•	•	•	•		205	66	
Other items, Balance June 3	0, 189	93,	•	٠	•	•	•	•	•	10	3,506	14	
										\$30	0,611	80	\$30,511 80
				•									
		PII	TSF	IEL	D CC)AL	GA	s co	MP.	ANY	•		
					I	LSSE	TS.						
Real estate,											•		\$30,650 85
Machinery and		ufac	turlo	g ap	pliano	.es,	•		•	•			37,591 36
Street mains,	•			•	•		•	•	•	•	•		19,110 00
		•	•	•	•	•	•	•	•	•	•	•	6,540 00
Due for gas,	•	•	•	•	•	•	•	•	•	•	•	•	4,042 81
Gas coal on ha			•	•	•	•	•	•	•	•	•	•	999 00
Enrichers on h			•	•	•	•	•	•	•	•	•	. •	122 50
Stoves on hand	1,	•	•	•	•	•	•	•	•	•	•	•	89 50

1894.]	PUBI	LIC	D	OC	UM	EN	T –	- No	o. 8	35.		24	13
Cash on hand, .												\$877	FΛ
Notes receivable	•	• •		•	•	•	•	• .	•	•	•	17,400	
Investments,	, .	: :		•	•	•	•	•	•	•	•		
mvesuments, .	•		•	•	•	•	•	•	•	•	•	2,400	
Total assets,	as per b	ooks o	f the	соп	npan	7,	•	•	•	•	•	\$ 119,873	52
				Ltai	BILIT	IRS.							
Capital stock, .					•							\$62,500	00
Unpaid bills, .												500	
Reserved fund, .				•				•	:			40,000	
•													_
Total liabilit Profit and loss b	ies, as pe	er Dooi	KB 01	the	com	pany	•	•	•	•		\$103,000	
FIGUE SING 1088 OF	aiance,	•		•	•	•	•	•	•	•	•	16,873	OZ
												\$ 119,873	52
				ACTU	RING	ACC	OUN'			Dr.		· CR.	
Operating expendance from sale	ses, .			•	•	•		•	\$17,	998	14		
Income from sale	e of gas,		1		•	•		•				\$25,341	92
TO5	iduais,			•	•	•	•	•					7 5
oth	er sourc	св, .		•	•	•	•	•	_				50
Balance to profit	and loss	, .		•	•	•	•	•	7,	417	03		
									\$25,	415	17	\$25,415	17
		Pro	PIT	ANI	Los	в Ас	COUL	T.		Dr.		CR.	
Balance June 30,	1892.						_	_		DK.		\$16,984	87
Balance of gas n												7,417	
Interest received												190	
												66	33
Dividends declar	ed, .			•					\$7,	500	00		
Interest paid, .								•		3		•	
Other items, Balance June 30,	•						•			281	35		
Balance June 30,	, 1893,			•	•	•	•	•	16,	873	62		
									824,	658	62	\$24,658	62
			_				-					•	
	PLYMO	UTH	EL				HT	COM	(PA)	NY.			
Danl aut-4-					.88ET	3 .						A1 / 480	10
Real estate,	•	•	•	•	•	•	•	•	•	•	•	\$14,472	
Steam plant,	•	•	•	•	•	•	•	•	:	•	•	41,046 47,609	
Steam plant, Electric plant, Lines, meters, la Patent rights, Due for electric l	mne and	elobe.		•	•	•	•	•	•	•	•	29,741	
Patent rights	mbe end	Rione	٠,	•	•	•	•	:	•	•	•	8,000	
Due for electric 1	ight and	DOWET		•	•	•	•	:	•	•	•	2,710	
Fuel on hand,	-B	po	•		:	:	:	:	:	:	:	2,064	
Carbons on hand												35	
Oil and waste on	hand,										•	30	03
Oil and waste on Incandescent lan	ps on ha	ınd, .			•						•	73	30
Globes on hand,				•	•	•		•	•	•	•	10	22
Other materials	on hand,			•	•	•	•	•	•	•	•	2,092	
Sundry accounts	due the	compa	ıny,	•	•	•	•	•	•	•	•	149	
Cash on hand, .	•			•	•	•	•	•	•	•	•	415	17
Total assets,	as per be	ooks o	f the	соп	npany	7.						\$148,449	62
Profit and loss be	_	•				•			•			27,961	
	•												
												\$176,411	7.4

				LIA	BIL	ITI B8							
Capital stock, .	•	•	•	•	•	•	•	•	•	•	•	\$90,000 0	
Bonds issued, .	•	•	•	•	•	•	•	•	•	•	•	80,000 0	
Unpaid bills, .	٠	•	•	•	•	•	•	•	•	•	•	5,456 2	
Interest due but not	paid	,	•	•	•	•	•	•	•	•	•	954 9	3 -
Total liabilities,	as p	er bo	oks c	f the	cor	npan	y , .	•	•	•	•	\$176,411 1	4
		M	[ANU	PACT	URII	rg A	CCOU	NT.		_			
Operating expenses,	_	_				_	_	_	£ 1	Dr. 5,600		Cz.	
Income from sale of							•	:	Ψ.	0,000	-	\$18,438 4	9
Other sources, .						., .		•				72 0	
Balance to profit and	l loss	١,		•			•			2,910	17	•-	
•									_	<u> </u>		010.510	_
		_			_				₽ī	8,510	49	\$18,510 4	9
		P	ROPI	r An	D L	088 A	CCOT	JNT.		Dr.		CR.	
Balance June 30, 18	92.	_			_					8 543		CB.	
Balance of electric n	anuf	actu	ring s	ecco:	ınt.					₩0.20		\$ 2,910 1	7
Wiring account,		•		•								217	
Sale of materials,												745	33
Interest paid, .										2,887	29		
Cost of reorganizat	ion, i	incre	ase c	of bo	onds	and	capi	ital					
stock and paymen					•	•			2	8,403	23		
Balance June 30, 189	93,				•	•	•	•				27,961	52
									9 3	1,834	50	\$31,834	50
			_						ФО	1,001	00	\$ 01,001	,,,
	PLY	MOU	J TH	GA	S L	1GH	T C	ЭМР	ANY	.			
				1	Asse	тв.							
Real estate, .		•		•			•			•	•	\$ 8,350	
Machinery and man		urin	g app	lian	œs,	•	•	•	•	•	•	16,484	
Street mains, .		•	•	•	•	•	•	•	•	•	•	14,650	
Meters,	•	•	•	٠	•	•	•	•	•	•	•	2,000	
Due for gas, . Gas coal on hand,	•	•	•	•	•	•	•	•	•	•	•	2,241	
Gas coal on hand,	•	•	•	•	•	•	•	•	•	•	•	14	
Tar on hand, .		•	•	•	•	•	•	•	•	•	•	14	
Enrichers on hand,	•	•	•	•	•	•	•	•	•	•	•	14	
Stoves on hand, Gas fixtures on hand	•	•	•	•	•	•	•	•	•	•	•	22 432	
				•	•	•	•	•	•	•	•	653	
Sundry accounts due Cash on hand, .					•	•	•	•	•	•	•	395	
Cash on Banu, .	•	•	•	•	•	•	•	•	•	•	•		_
Total assets, as	per b	ooks	of t	he co	mpa	ıny,	•	•	•	•	•	\$ 45,272	56
				Lia	BIL	ITI BS							
Capital stock, .												\$40,000	00
Notes payable, .					•			•	•	•		1,500	
Unpaid dividends,		•										81	
Amounts due from			ny, r		clud							533	
		•	-,-										

Total liabilities, as per books of the company,

Profit and loss balance,

\$42,114 52

3,158 04 \$45,272 56

	M	IANU	FACT	TRIN	G A	COU	NT.				_	
O								•	DR.		CR	
Operating expenses,	•	•	•	•	•	•	•	400	3,778	72	a 0 000	04
Income from sale of ga	5, .	•	•	•	•	•	•				\$8,898	
other som		•	•	•	•	•	•				618	32
Balance to profit and lo	988,	•	•	•	•	•	•		2,788 			
								\$9	,516	96	\$9, 516	96
	P	ROFI	T AN	D Lo	88 A	CCOT	NT.		Dr.		Cr.	
Balance June 30, 1892,									DK.		\$4,182	og
Balance of gas manufac		• • •^^	onnt	•	•	•	•				2,738	
Old debts collected, .			-	•	•	•	•				40	
Dividends declared, .		•	•	•	•	•	•	25	2,000	00		
Interest paid,		•	•	•	•	•	:	Ψ.	75			
Construction charged o	er.	•	•	-					250			
Depreciation,	-, ·	•	•	•		•			1.476			
Balance June 30, 1893,		:	·	·	:				3,158			
	•	-	-	-	-	•	•	_	<u> </u>		Ac 000	
								\$6	3,960	34	\$ 6,9 6 0	34
QUINCY E	LECT	RIC	LIG	HT	ANI) P	owe	R C	OME	'ΑΝ	Y.	
				Asse	TS.			•				
Real estate,						•		•		•	\$9,588	14
Steam plant,					•)							
Electric plant,	. •		•	•	.}	•		•	•		107,402	16
Steam plant, Electric plant, Lines, meters, lamps as	nd glo	bes,			.)							
Due for electric light as	nd pov	ver,			•	•		•		•	3,337	47
Fuel on hand, Carbons on hand, . Oil and waste on hand,		•									247	70
Carbons on hand, .						•	•		•	•	50	00
Oil and waste on hand,		•				•		•		•	41	20
Incandescent lamps on	hand,						•				208	35
Other materials on han	đ, .		•			•					343	96
Electric fixtures on har	nd,	•						•			159	50
Horses, wagons, etc.,					•	•	•	•			825	68
Office furniture, .							•	•			83	78
											135	68
Total assets, as per			the co	om pa	n▼.						3 122.423	59
Total assets, as per			the co	om p a	ny,	•	•	•	•	•	\$ 122,423	58
				_	ny, ITIES		•	•	•	•	•	
Capital stock,				_	-		•	•	•	•	\$89,700	00
Capital stock, Notes payable,				_	-		•	•		•	\$89,700 23,800	00
Capital stock, Notes payable, Unpaid bills,	r book			_	-		•	•	•	•	\$89,700 23,800 2,337	00 00 77
Capital stock, Notes payable,	r book			_	-		•	•	•	•	\$89,700 23,800	00 00 77
Capital stock, Notes payable, Unpaid bills, Unpaid dividends,	· book	s of 1	L1.	A BIL	ITIES	•	:			•	\$89,700 23,800 2,837 117	00 77 00
Capital stock, Notes payable, Unpaid bills, Unpaid dividends, . Total liabilities, as	book	s of t	Li.	A BIL	ITIES	•	:	•		•	\$89,700 23,800 2,337	00 00 77 00
Capital stock, Notes payable, Unpaid bills, Unpaid dividends,	book	s of t	Li.	A BIL	ITIES	•	:	•	•	•	\$89,700 23,800 2,337 117 \$115,954 6,468	00 77 00 77 82
Capital stock, Notes payable, Unpaid bills, Unpaid dividends, . Total liabilities, as	per bo	s of t	Li.	A BIL	ities	· · · · · · · · · · · · · · · · · · ·	:	•	•	•	\$89,700 23,800 2,337 117 \$115,954	00 77 00 77 82
Capital stock, Notes payable, Unpaid bills, Unpaid dividends, Total liabilities, as Profit and loss balance	per bo	s of t	Li.	A BIL	ities	· · · · · · · · · · · · · · · · · · ·	:	•		•	\$89,700 23,800 2,337 117 \$115,954 6,468	00 77 00 77 82
Capital stock, Notes payable, Unpaid bills, Unpaid dividends, Total liabilities, as Profit and loss balance	per bo	s of t	LI.	A BIL	ities	ocou	:	•	Dr. 3,455	•	\$89,700 23,800 2,337 117 \$115,954 6,468 \$122,423 Cr.	77 00 77 82 59
Capital stock, Notes payable, Unpaid bills, Unpaid dividends, Total liabilities, as Profit and loss balance	per bo	ooks	LI.	A BIL	npany	ocou	:	• 22			\$89,700 23,800 2,337 117 \$115,954 6,468 \$122,423	77 00 77 82 59

\$30,894 27 **\$30,894** 27

			PROFI	II AF	ים עו	J00 Z	10000	W 1.		Dr.		Ca.
Balance June 3	0 1892.						_			DE.		\$5,771
Balance of elect					onnt.	·	•	Ĭ				7,438
Rents, .						•	•	•				37
Dividends decla				•	•	•	•	•	9.	,382	00	•
Interest paid.		•	•	·	•	•	•	•		1,159		
Interest paid, Other items,		•	•	:	:	:	·	•		237		
Balance June 3	0. 1893	•	•	•	•	:		•		,468		
Daillines Func 6	o, 1000,	•	•	•	•	•	•	•	_	<u> </u>		A12 047
							_		\$ 10	,247	90	\$13,247
	R	OXB	URY	GA	S L	GHT	c co	MP.	ANY.			
					ARRE	TS.						
•		•		•	•		•	٠	•	•	•	\$116,365
Machinery and				pliar	ices,	•	•	•	•	•	•	304,563
Street mains,				•	•	•	•	•	•	•	•	349,073
Meters, .			•	•	•	•	•	•	•	•	•	85,043
Due for gas, Enrichers on hi Purifying mate:		•	•	•	•	•	•	•	•	•	٠,	30,560
Enrichers on h	and, .	•	•	•	•	•	•	•	•	•		3
Purifying mate:	rials on	hand	, .		•	•	•	•	•	•	•	539
Other materials	on han	d, .	•		•				•	•	•	3,099
Patent rights,		•	•		•	•	•		•	•	•	5 0,000
Gas on hand,		•			•		•	•	•		•	1,361
Sundry account	ts due t	he cor	npan	у,							•	3,593
Cash on hand,												34,270
Notes receivabl	е, .		•					•				39,905
Due for gas, Enrichers on hi Purifying mate: Other materials Patent rights, Gas on hand, Sundry account Cash on hand, Notes receivabl Total assets	s, as pe	r book	s of t	the c	ompa	ny,		•			;	\$1,018,378
				Lı	ABIL	TTES	١.					
Capital stock,		•	•	•	•	•	•	•	•	•	•	\$600,000
Unpaid bills,		•			•	•		•	•	•	•	5,047
Deposits,		•	•		•	•	•		•	•	•	6,067
Deposits, Amounts due fi	rom the	comp	any,	not i	nelud	led a	bove,	•	•	•	•	3,059
Total liabil	ities, as	per b	ooks	of th	he co	mpan	y,					\$614,174
Total liabil Profit and loss	b ala nce					٠.	•					404,204
		•		-								
		1	Manu	FAC	rurin	ro A	ccovi	T.		Dr.		\$1,018,378 Cr.
Operating expe	ngag								\$ 212			C.E.
				•	•	•	•	•	\$212	,200	00	\$270,530
Income from sa			•	•	•	•	•	•				\$ 270,550
	siduals,			•	•	•	•	•				269
	her sou			•		•	•	•		200	20	208
Balance to profi	t and ic)58,	•	•	•	•	•	•	- 50	,603		
			2222		. T		ccor	~-		,808	89	\$270,808
			KOFI	T AP	ים בי)55 A	rococ	NT.		DR.		CR.
Balance June 30), 1892,	•		•		•	•					\$399,801
Balance of gas			g acc	ount	, .		•					58,603
Interest receive												998
Rents, .												1,342
Other items of i	income.											3,458
Dividends decla Balance June 30	red.			•					\$ 60	,000	00	•
Relance Tune 20), 1893,		_						-	,204		
Deligited a fille or												

SALEM ELECTRIC LIGHTING COMPANY.

						A86B1	rs.							
Real estate,													\$45,500	00
Steam plant.		•	•										87,000	
Electric plant.													45,000	
Steam plant, Electric plant, Lines, meters, l	amp	s and	glol	bes.									95,500	
Patent rights.		•		•									3.263	45
Patent rights, Due for electric	ligh	t and	l pov	ver.			•						10,354	82
Fuel on hand,			•	•	•		•						7,218	00
Carbons on han	d.				•								176	00
Carbons on han Incandescent la	mps	on h	and.										1,265	27
Globes on hand		•											70	
Other materials	on	hand											565	81
Other materials Horses, wagons	. etc				•								800	
Sundry account	s du	e the	con	pany	7.								211	80
Office furniture								•			•		300	00
Cash on hand,			•			•		•					3,021	
Investments,		•					•						3,000	
	•	•	•	•	•	•	•	-	•	•	•	•		
Total asset	s, as	per l	book	s of	the c	ompa	ny,			•	•		\$303,247	21
					Lt.	ABILI	TIES							
Capital stock,								-					\$ 175,000	ω.
Bonds issued,			•	•	•	•	•	•	•	•	•	•	50,000	
Notes payable,		•	•	•	•	•	•	•	•	•	•	•	45,000	
Reserved fund,	•	•			•	•	•	•	•	•	•	•		
		•	•	•	•	•	•	•	•	•	•	•	13,375	
Depreciation fu	na,	•	•	•	•	•	•	•	•	•	•	•	4,067	91
Total liabi	itios		ar h	aake	of +1	ha an	mne						\$287,442	<u></u>
Profit and loss	hele	, ac]	ט זסי	OURB						•	•	•	15,804	
T TOTAL WING TORR	vala	шос,	•	•	•	•	•	•	•	•	•	•	10,002	00
													\$303,247	21
													\$000,231	21
			1	MAN	UPAC	TURI	to A	COOT	NT.		_		_	
Operating expe										•64	DE.		Cr.	
		•				•		•	•	P 04	,977	10	● 101 809	20
Income from se									•	9.0	3.525	00	\$ 101,503	30
Balance to pro	nt m	101 101	18,	•	•	•	•	•	•	00	0,020	00		
										2101	502		\$101,503	20
										Фто	1,000	00	\$ 101,000	30
			1	PROF	TT A	n L	oss .	A cco	UNT.					
			_		•••						Dr.		Cr.	
Balance June 3			•	•	•	•	•	•					\$8, 555	
Balance of elec	ctric	man	ufact	tarin	g acc	ount,			•				86,525	88
Other items of	inco	me,			•	•	•	•	•				2,008	65
Dividends deci	ared	, .	•			•			•	\$10	,500	00		
Interest paid,				•				•	•	4	,826	39		-
Depreciation,			•							1	1,657	96		
Reserve fund,			•	•	•		•		•	8	3,375	00		
Repairs of real	ests	ıte,	•								925	87		
Balance June 3	10, 1	893,							•	18	5,804	60		
		,												
										\$47	7,089	82	\$47,089	82

SALEM GAS LIGHT COMPANY.

62	alb	ш	UAS	шо	1111	COM	LFAI	11.		
			1	188 2	T8.					
Real estate,										\$149,041 42
Machinery and manufact			nlienc	-	•	•	•	•	•	62,500 00
Street mains,				٠.,	•	•	•		•	99,034 83
Meters,	•	•	•	•	•	•	·		·	13,800 00
Due for gas,					•	•	•		•	11,326 95
Gas coal on hand, .			•	•	-	•	•			101 47
Tar on hand,	:	•	•	•	:	•	•	: :	•	2,750 00
Enrichers on hand, .			•	•	•	•	•	•	•	763 60
Purifying materials on he				•	•	•	•	•	•	219 16
Other materials on hand,				•	:	•	÷	• •	•	948 20
Stoves on hand, .		:	·	•	•	•			·	678 95
Gas fixtures on hand,	:	•	•	•	•	·	·		•	805 06
Horses, wagons, etc.,		•	•	•	•	•	•		•	500 00
Office furniture,			•	•	•	•	•	: :		200 00
Cash on hand,	:	:	•	•	·	•	•	: :	•	4,129 50
_	:	:	•	Ċ		•	·	: :	•	3,463 00
In Commons,	•	•	•	•	•	•	•	• •	•	
Total assets, as per b	wo k	. of	the co	mna						\$ 350,262 14
Total assocs, as por c		. 01		un pa	шу,	•	•	• •	•	\$000,202 11
			T TA	DIT	ITI BS					
						•				
Capital stock,			•.		•	•	•		•	\$ 300,000 00
Deposits,					. :	. •	•		•	432 00
Amounts due from the co	mpa	ny,	not ir	cluc	ied a	bove,	•		•	2,619 50
Makal Habilidan as ma	•	- 1				_				2000 051 50
Total liabilities, as pe						7, .	•		•	\$303,051 50
Profit and loss balance,	•	•	•	•	•	•	•	• •	•	47,210 64
										2070 000 14
										\$350,262 14
	M	[AN	UPACT	URI	NG A	CCOU	NT.	_	_	-
Operating expenses, .								₽47,27		Cz.
Income from sale of gas,		•	•	•	•	•	•	φ=1,41	2 40	\$57,129 95
residuals,		•	•	•	•	•	•			5,861 27
		•	•	•	•	•	•	16.71	0 70	0,001 21
Balance to profit and loss	,	•	•	•	•	•	•	10,7	8 76	_
								\$62,9	1 99	862,991 22
								\$ 02,9	91 ZZ	\$62,991 22
	P	ROF	T AN	D Lo	088 A	CCOT	NT.			
T 1 T 00 1000								D	R.	Cr.
Balance June 30, 1892,	•.	•	•	•	•	•	•			\$53,110 98
Balance of gas manufactu			ount,	•	•	•	•			15,718 76
Interest received, .	•	•	•	•	•	•	•			47 65
Rents,	•	•	•	•	•	•	•			205 20
Other items of income,	•	•	•	•	•	•	•			5 9 6 0
Dividends declared, .	•	•	•	•	•	•	•	\$21,00		
Interest paid,	•	•	•	•	•	•	•		1 91	
Jobbing account, Depreciation,	:	•	•	•	•	•	•		8 63	
Depreciation,	•	•	•	•	•	•	•		7 72	
Repairs to dwelling house			•	•	•	•	•		3 29	
Balance June 30, 1893,								47.21	0 64	
	•	•	•	•	•	•	•	,~.		
	•	•	•	•	•	•	•	\$69,14		3 69,142 19

SOMERVILLE ELECTRIC LIGHT COMPANY.

						A88E	TS.							
Real estate, Stesm plant, Electric plant, Lines, meters,													\$22,139	66
Steam plant,	•			•		•				•			46,715	08
Electric plant,				•			•						64,122	24
Lines, meters,	lamps	and	l glo	bes,	•					•			168,581	36
Artesian wells, Due for electric									•	•			2,206	73
Due for electric	e light	and	l pov	ver,	•								6,898	86
Due for electric Fuel on hand, Carbons on hand Oil and waste I Incandescent Is Globes on hand Other materials Belting, . Tools, . Horses, wagons Sundry account Office furniture (cash on hand, Notes receivable)		•											260	00
Carbons on har	nd, .		•		•	•	•						349	
Oii and waste	on han	ıd,		•	•	•	•				•		143	87
Incandescent la	mps c	n h	and,			•	•	•					1,140	99
Globes on hand	l , .			•	•		•			•			71	50
Other materials	on h	and,	,	•	•							•	1,184	32
Belting, .			•	•	•								1,523	75
Tools, .													1,102	18
Horses, wagons	, etc.,									•			710	00
Sundry account	ts due	the	com	pany	,						•		551	
Office furniture	,												528	43
Cash on hand,													1,389	00
Notes receivabl	e and	adv	ance	inter	est,						•		175	11
Unexpired insu	rance	,	•	•	•	•	•	•	•	•	•	•		
Total asset	s, as p	er t	ook	of th	ne co	mpa	ny,	•				•	\$320,335	
					_									
							TIE8	•						
Capital stock, Bonds issued,		•	•	•		•		•	•	:	•	•	\$200,000	
Bonds issued,		•	•	•	•	•	•			•	•	•	4,500	
Notes payable,	•	•	•	:	•	•	•	•	•	•	•	•	92,339	
Unpaid bills,	•	•	•	•	•	•	•	•	•	•	•	•	9,080	88
Totai liabii	lities,	as p	er bo	oks (of th	e cor	npan	у.					\$ 305,920	52
Total liabil Profit and loss	balan	œ,				•	•	• •					14,414	
		•												
													\$32 0,335	34
													•	
			M	LANU	PACT	URIN	G A	CCOU	NT.		Dr.		CB.	
Operating expe	nses.		_		_		_	_		84 6			CI.	
Income from sa	le of e	alect	ric li	ght a	nd n	OWe	r	:	•	V 20	,	٠.	869,69 6	56
Balance to prof	t and	lose	, ,	•	•	•	•		•	23	,475	2 2		•
											,696		\$69,696	
										фов	,000	50	\$ 00,000	00
			P	ROPIT	MA 1	D L	088 A	CCOT	INT.		Dr.		Cr.	
Balance June 3	0. 1892	2.									A.		\$5,710	
Balance of elect						unt.							23,475	
Other items of	incom	e.				,	:	:	:				406	
Dividends decla	red.	-,		:		•			•	\$11	.163	00	200	••
Interest paid,				:			:	:	÷		,013			
Balance June 3	0. 189	3.			:	:	:				,414			
	.,	- ,	·	•	•	•	٠	•	٠					_
										\$29	,591	52	\$29,591	52

	SOUTE	в в	OST	ON	GA8	LIC	ЭНТ	CO	MPA	NY.		
					Asse:							
Real estate, . Machinery and m Street mains, .	•							•				\$200,945 70
Machinery and m	anufact	urin	g app	lian	1008, }							280,479 6
Street mains, . Meters,	•	•	•	•	. }							•
Meters,	•	•	•	•	•	•	•	•	•	•	•	
Due for gas,	•	•	•	•	•	•	•	•	•	•	•	9,829 2
Gas coal on hand	, .	•	•	•	•	•	•	•	•	•	•	4,288 9
Coke on hand, .	•	•	•	•	•	•	•	•	•	•		442 7
Gas on hand,	. •	•	•	•	•	•	•	•	•	:	•	
Enrichers on hand	d, .	٠.	•	•	•	•	•	•	•	•	•	
Purifying materia	ds on h	and,	•	•	•	•	•	•	•	•	•	112 10
Other materials of	n hand,	•	•	•	•	•	•	• .	•	•	•	
Patent rights, .		•	•	•	•	•	•	•	•	•	•	25,000 00
Sundry accounts	due the	com	pany	,	•	•	•	•	•	•	•	1,240 9
Cash on hand, .	•	•	•	•	•	•	•	•			•	
Notes receivable,	•	•	•	•	•	•	•	•			•	1,373 5
Investments, .	•	•	٠	•	•	•	•	•	•	•	•	22,000 00
Total assets,	as per b	ook	s of th	he c	ompar	ıy,	•		•	•	•	\$611,085 9
					ABILI'							
Capital stock, . Unpaid bills, .	•											\$440,000 00
Unpaid bills, .									:			7,009 74
Deposits,												2,003 9
Amounts due fron	n the co		iny, n			ed al	bove,	•	:	•		1,027 60
Total liabilitie	s, as pe	r bo	oks o	f tb	e com	pany	۲					8450,041 25
Profit and loss bal	lance,		•	•	•	•	•		•			161,044 64
												\$611,085 93
		M	IANUI	PAC1	TURING	3 A	ccou	NT.				
O	_								-01	Dr.		CR.
Operating expense	.B, .	•	•	•	•	•	•	•	\$ 9.	,930	10	
Income mom sale	UL BAB,	•	•	•	•	•		•				\$117,079 40
resid	luals,	•	•	•	•	•	•	•				22,713 49
Balance to profit a	na loss	,	•	•	•	•	•	•	47	7,862 	71	
									\$ 139	792	89	\$139,792 89
		P	ROFIT	' AN	D Los	88 A	ccou	NT.		_		
Balance June 30, 1	809									Dr.		Cr. \$131,911 13
Balance of gas ma				net	•	•	•	•				47,862 71
Donte Donte	u.actu	ug	acco	uili	, .	•	•	•				1,547 40
Rents, Dividends declared		•	•	•	•	•	•	•	A 17		^^	1,027 40
Tutorest 2213	1, .	•	•	•	:	•	•	•	-	,600		
nuerest paid, .	•	•	•					•		676		
Interest paid, Depreciation, Balance June 30, 1	•	•	•	•	•	:	•	•	161	2,000	00	
Damine June 30, 1	ovo,	•	•	•	•	•	•	•	101	,044	04	

\$181,821 24 **\$**181,321 24

SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

			A	88BT	8.						
Real estate (gas), .			٠.							25, 515	49
Machinery and manufact					as).					1,041	
										7,063	
Street mains (gas), . Meters (gas),										1,528	
Due for gen										323	
Gas coal on hand.									-	6	
Tar on hand.			•			•	Ī			1 (
Enrichers on hand.	-		-	_	·	·	•			61 (
Gas coal on hand, Tar on hand, Enrichers on hand, Other gas materials on he	ınd.	•		•	•	•	•		•	153 (
Gas fixtures on hand,		•	•	•	•	•	•	•	•	128	-
Real estate (electric),	•	•	•	•	•	•	•	• •	•	3,622	
Steam plant (electric),	•	:	•	•	•	•	•	• •	•	9,351	
Electric plant,	•	•	•	•	•	•	•	• •	•	11,361	
Lines, meters, lamps and	• •lob	• •• (•)	lantri	•,	•	•	•		•	14,893	
Patent rights,			ecti i	υ,	•	•	•	• •	•	•	
Due for electric light and			•	•	•	•	•	• •	•	2,650 (289 (
Corbons on band	pow	er,	•	•	•	•	•		•	36 8	
Carbons on hand, Oil and waste on hand, Incandescent lamps on ha	•	•	•	•	•	•	•		•		
Installer on hand,		•	•	•	•	•	•		•	28 4 27 1	
incandescent lamps on na	ına,	•	•	•	•	•	•	•	•	-	
Horses, wagons, etc.,	•	•	•	•	•	•	•	• •	•	235 (
Sundry accounts due the	com	pany,	•	•	•	•	•		•	80 9	
Office furniture, .	•	•	•	•	•	•	•	• •	•	125 (
Cash on hand,	•	•	•	•	•	•	•		•	10,159	
Construction account,	•	•	•	•	•	•	•	• •	•	42	19
Total assets, as per b	ooks	of th	e con	naga	٧.					\$68,723 9	91
, •				•	• •					• •	
			LIAI	BILIT	cies.						
Capital stock,	•	•	•		•					\$50,000 (00
Notes payable,		•	•	•		•			•	13,500 (
Unpaid bills,	•	•		•		•				174	14
Total liabilities, as pe	h.	aha a				_				\$63,674	14
Profit and loss belones	sr oo	OKB O	т где	com	pany	,	•		•		
Profit and loss balance,	•	•	•	•	•	•	•		•	5,049	<u> </u>
										\$68,723	91
_	M	ANUI	ACTU	RIN	G A	COUR	NT.			• •	
								Dr.		Cr.	
Operating expenses, { gs	18, 	•	•	•	•	•	•	\$2,832			
(OI	ectri	3,	•	•	•	•	•	7,112	02	60.00 E /	^,
mome from sale of gas,	•	•			•	•	•	•		\$3,935	
residuals,			•	•	•	•	•			15 7	
sale of elect	ric II	ght a	na po	wer	, •	•	•			10,092	67
Balance to profit and loss	, {∶	gas,	:	•	•	•	•	1,117			
-	. (electr	ic,	•	•	•	•	2,980	65		
								\$14,043	43	\$14,043	43
	Pro	PIT A	ND I	880	Aco	OUNT	:	• /		• •	
D-1 V								Dr.		CR.	~=
	٠.		• .	•	•	•	•			\$4,742	
Balance of gas manufacto					•	•	•			1,117 8	
Balance of electric manuf				nt,	•	•	•			2,980	65
Dividends declared, .	•	•	•	•	•	•	•	\$2,400			
	•	•	•	•		•	•	685			
Depreciation,	•	•	•	•	•	•	•	705			
Balance June 30, 1893,	•	•	•	•	•	•	•	5,049	77		
								\$8,840	87	\$8,840 8	87

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SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

SOUTH HADEE		шы	2321	3011	•10	DIGE		0014		• • •
			A88B	T8.						
Steam plant,										\$1,249 71
Electric plant,	•					•				5,672 38
Lines, meters, lamps and gl	obes,									3,661 00
Due for electric light and po Incandescent lamps on hand	wer,			•	•				•	464 96
Incandescent lamps on hand	, .									50 00
Other materials on hand, .									•	100 00
Total assets, as per bool	ks of	the c	ompa	ny,						\$11,198 05
		T.r	ABILI	TIDE						
Capital stock,		101.	ABILI	1158.						87,000 00
Notes payable,		•	•	•	•	•	•	•	•	3,962 12
Unpaid bills,		:	•	:	•	•	•	•	•	235 93
Cupaid onis,	•	•	•	•	•	•	•	•	•	
Total liabilities, as per t	ooks	of th	ne con	npan	у,	•	•	•	•	\$11,198 05
	Manu	FAC'	TURIN	G A	ccou	NT.				
•							_	DR.		CR
Operating expenses,			•	•	•	•	₩.	4,572	37	
Income from sale of electric	light	and	powe	r, .	•	•				\$4,821 30
Balance to profit and loss,	•	•	•	•	•	•		248 	93	
	D		T.				8	4,821	30	\$4,821 30
	Prop					UNT.		Dr.		CR.
Balance of electric manufac						•				\$248 93
Interest paid,	•	•	•	•	•	•	_	\$24 8	93	
					_			\$24 8	93	\$248 93
si	PENC	ER	GAS	CO	MPA	NY.				
			Asse							
Real estate (gas),										\$22,583 28
Machinery and manufacturi			ree (d		•	•	•	•	•	76,105 76
Street mains (gas),	BP.	P	, ,	,,	:	•	:	•	:	36,216 81
Meters (gas),						•	-	-	•	3,669 08
Due for gas,				·		·		-	•	3,389 95
Gas coal on hand.			•	•		•				221 25
Gas coal on hand, Enrichers on hand, Purifying materials on hand Other gas materials on hand				•						163 32
Purifying materials on hand	l									12 25
Other gas materials on hand					•	•				707 56
Stoves on hand,			•	•		•				5,009 00
Gas fixtures on hand, .					•					479 44
			.)							04 610 60
Electric plant, Lines, meters, lamps and glo Due for electric light and po	bes (electi	ric), }	• •	•	•	•	•	•	24,619 62
Due for electric light and po	wer.		•							449 19
Carbons on hand,					•					48 00
Oil and waste on hand, .										49 25
Globes on hand,										3 30
Tools,		•		•						600 00
Sundry accounts due the con									•	3,877 78

1894.]	PU	B	LIC	2 1	000	UN	Æ	NT -	– N	lo.	35.		253
Office furniture, Notes receivable,		i		:	:	•	:.	:		•	•	•	\$380 00 349 83
Total assets,	as p	er b	ook	of	the co	mpa	ny,						\$178,879 67
Profit and loss be	lanc	e,	•	•	•	•	•	•		•		•	7,160 56
													\$185,540 23
					Lu	ABILI	TIES	•					
Capital stock, .		,	•	•	•	•				•	•		\$85,000 00
Bonds issued, .			•	•	•	•		•	•	•	•	•	85,000 00
Unpaid bills, .				•	•	•	•	•		•	•		158 75
Interest accrued,				•	•	•	•	•		•	•	•	2,550 00
Amounts due fro	m th	e co	mpe	ny,	not ir	ıclud	ed al	bove,	•	•	•	•	12,831 48
Total liabilit	ies, a	s pe	er bo	oks	of the	е соп	npan;	y , .	•				\$185,540 23
			N	f an'	UPAC1	TURIS	ra A	COOT	NT.				
			-								DR.		CR.
Onemtine among		S &	a.s,		•	•	•	•	•	₽8	,992	95	
Operating expens				ic,	•	•	•		•	4	,486	14	
Income from sale	e of g	28,		•	•	•		•	•				\$15,132 16
					, .			•	•				409 02
sal	e of e	lect	tric l	ight	and p	powe	r, .		•				5,450 37
Delement 4 64		١		gas						ϵ	,548	23	
Balance to profit	ana	IOS	, J	ele	ctric,	•			•		964	23	
										\$20	,991	55	\$20,991 55
			P	ROP	IT AN	D L	088	Acco:	UNT.				
D.1	****									_	Dr.		Cr.
Balance June 30,			-	•	-	•	•	•	•	40	3,384	99	A 0 740 00
Balance of gas m								•	•				\$6,548 23
Balance of electri		ınu	actu	ring	acco	unt,	•	•	•				964 23
Rents,			•	•	•	•	•	•	•				770 00
Other items of in					•	•	•	•	•	_			24 00
Interest paid, .			•	•	•	•	•	•	•	7	,082	47	
Balance June 30,	1893	,	•	•	•	•	•	•	•			_	7,160 56
										\$15	,467	02	\$15,467 02
			8F	KII	IGFI:	ELD	EL	ECT.	KIC.				
	(See	Un	ITE	ELE	CTRI	c Lı	онт	Сом	ANY.)		
	•										-		

SPRINGFIELD GAS LIGHT COMPANY.

Assets.

Real estate,		•	•			•	•	•	•		•	\$ 172,556 69
Machinery and r	nanı	ufact	aring	g app	lian	ces,		•				157,913 12
Street mains,			•					•	•	•		179,380 20
Meters, .	•	•			•							33,005 34
Due for gas,			•			•						14,419 01
Gas coal on han	đ,			• ′								3,017 13
Coke on hand,	•											198 18
Tar on hand,												3,226 05
Enrichers on ha	nd,									•		75 68
Purifying mater	ials (on h	ınd,									101 60
Other materials	and	gas e	ngio	es,								4,075 12
Stoves on hand,		•		•								1,150 00
Gas burners on	band	l,	•									787 77

254	GAS	AN	D	EL	EC	TR	IC	LI	GHT.	•	[Jan.
Real estate (st	team), .	1									
Steam plant a	nd fittings,	}	•	•.	•	•	•	•	• •	•	\$64,069 4 5
Due for steam Fuel on hand	,						•				4,587 10
Fuel on hand	(steam),					•					635 72
Horses, wagon	18, etc.,										1,500 00
Sundry accoun	nts due the	comp	any,	,							5,318 00
Office furnitur	е, .		•								965 00
				•	•	•	•	•			28,289 55
Notes receival	ole, .	•	•	•	•	•	•	•		•	555 32
Total asse	ets, as per b	ooks	of th	16 CO	mpan	y,	•				\$ 675,826 03
				LIA	BILIT	TES.					
Capital stock,		•									\$500,00 0 00
Notes payable	,	•						•		•	25,000 00
Deposits, .		•									875 56
Extension res		•				•		:			42,855 35
Steam heating	,	•	•			•	_				452 16
Amounts due	from the co	ompa	ny, n	ot in	clude	d ab	ove,	•		•	3,622 48
Total liab	ilities, as pe	er boo	ks o	f the	com	pany	٠,				\$572,805 55
Profit and lose										•	103,020 48
											\$ 675,826 03
		M	ANUI	ACTU	RING	3 AC	COUN	T.	Dı) .	Cn.
Operating exp	enses, .								899,98		
Operating exp Income from a	sale of gas,								• •		\$147,322 57
Income from r	esiduals,					•					20,740 22
Balance to pro									68,07	5 07	
_									4100.00	0.70	A160 060 70
		Pp	OPIT	AND	Log		COUN	T .	\$100,00	2 /9	\$168,062 79
		1 4	V2 1 1	AND	200	3 220		•••	Di	L.	Cz.
Balance June	30, 1892,	•			•	•		•			\$83,124 24
Balance of gas				unt,	•		•	•			68,075 07
Interest receive	ed, .	•	•		•	•	•	•			797 52
Rents, .			•	•	•	•	•	•			1,404 23
Dividends dec		•	•	•	•	•	•	•	\$40,00		
Interest paid,		•		•	•	•	•	•	2,16		
Jobbing accou	nt, .		•	•	•	•	•	•		8 55	
Extension rese Balance June	erve, .	•	•	•	•	•	•	•		2 66	
Balance June	30, 1893,	•	•	•	•	•	•	•	103,02	U 48	
							_		\$153,40	1 06	\$ 153,401 06
:	STOUGHT	ON	GAS	AN	DE	LEC	CTRI	C C	OMPA	YY.	
				Α	SSET	8.					
Real estate (gr							•	•		•	
Machinery and		uring	appl	iance	8 (g:	as),	•	•		•	2,510 58
Street mains (gas), .	•	•	•	•	•	•			•	4,660 58
Meters (gas),		•	•	•	•	•	•	•		•	608 88
Due for gas,		•	•	•	•	•	•	•		•	147 88
Steam plant (e		•	•	•	•	•	•	•		•	2,900 00
Electric plant,		٠	٠.,	•	•	•	•	•		•	1,750 00
Lines, meters,					c),	•	•	•		•	7,354 39
Due for electri		-	er,	•	•	•	•	•		•	279 16
Cash on hand,	• •	•	•	•	•	•	•	•	• •	•	709 71
Total asse	ts, as per b	ooks	of th	ie cor	npan	у,	•	•			\$25,921 18

Capital stock,	Canital stock				LI	ABIL	ITIES							
Total liabilities, as per books of the company, \$24,051 90	VERIGI DECE.												\$24,000	00
MANUFACTURING ACCOUNT. DB. CB.	-	•	•	•	•		•	•	•	•	•		• •	
MANUFACTURING ACCOUNT. DB. CB.	Total liabilities,	as pe	r bo	oks	of th	ne con	mpan	у,					\$24,051	96
MANUFACTURING ACCOUNT. DR. CR.					•		_		•	•	•	•	1,869	2
DR. \$1,825 16 \$2,358 87 \$1,625 16 \$2,358 87 \$2,633 56 \$3,430 26 \$2,358 87 \$2,633 56 \$3,430 26 \$2,358 87 \$2,633 56 \$3,430 26 \$2,358 87 \$2,633 56 \$3,430 26 \$2,358 87 \$2,633 56 \$3,430 26 \$2,358 87 \$2,633 56 \$3,430 26 \$2,633 56 \$3,430 26 \$2,633 56 \$3,430 26 \$2,633 56 \$3,430 26 \$2,633 56 \$3,430 26 \$2,633 56 \$3,430 26 \$2,633 56 \$3,430 26 \$2,633 56 \$3,430 26 \$2,633 56 \$3,430 26 \$2,633 56 \$3,430 26 \$2,633 56 \$3,430 26 \$2,633 56 \$3,430 26 \$3,635 40													\$25,921	18
Deperating expenses, Sas, electric, 2,358 87			M	[ANT	FAC:	TURIN	G A	ccou	NT.		De		C=	
Substitute Sub	Onematin a amnonces	(ga	5,							81		16	C.E.	
Sale of electric light and power,	pherarmag expenses,	ele	ctric	2,						2	,358	87	•	
Balance to profit and loss, { gas,	income from sale of	gas,		•							•		\$2,633	56
Balance to profit and loss, { gas,				ght	and	powe	r, .						3,430	26
PROFIT AND LOSS ACCOUNT. DE. CR.				-		-	•				808	40	•	
PROFIT AND LOSS ACCOUNT. DE. CE. Salance June 30, 1892,	balance to pront and	1 1080	1	elect	ric,	•	•	•	•	1	,071	39		
Balance June 30, 1892,										86	,063	82	\$6,063	82
Balance June 30, 1892,			Pı	ROFI	T AN	D L	088 A	. C C O1	INT.		D-0		0-	
\$808 40 \$1,071 35 \$20 \$1,071 35 \$20 \$1,071 35 \$20 \$1,071 35 \$20	Relence June 30, 189	2.	_	_			•			\$ 6		78	CE.	
Salance of electric manufacturing account, 1,071 38	•	•			-		•	•	•	Ψ	,000	10	2808	40
A 000 00							•	•	•				•	
## Direction Dir							•	•	•				•	
tric lines, cash and bills for light, 7,674 35 Dividends declared, 1,440 00 Depreciation, gas plant, 3,664 16 Balance June 30, 1893, 1,869 22 \$13,554 14 SUBURBAN LIGHT AND POWER COMPANY. Assets. Real estate, \$12,000 00 Steam plant, 228,802 60 Lines, meters, lamps and globes, 75,000 00 Due for electric light and power, 6,662 07 Carbons on hand, 195 00 Lines on hand, 19							nnte	of el	AC-				x,000	•
Dividends declared,							u 1100	01 01					7 674	25
SUBURBAN LIGHT AND POWER COMPANY. Suburban Suburb						•	•	•	•	1	440	00	1,072	•
Suburban Light And Power Company. \$13,554 14 \$12,000 00	orracias accinaca,	•	•	•	•	•	•	•	•		,110	vv		
SUBURBAN LIGHT AND POWER COMPANY. Assets. Real estate,		nt.	_	_	_	_			_	3	664	16		
Assets. Real estate,	Depreciation, gas pla		•	:			•	•	:					
Steam plant,	Depreciation, gas pla		•	•			•	:	•	_1	,869	22	\$13,554	14
228,802 60 228,802 60 228,802 60 228,802 60 228,802 60 238,802 60 248	Depreciation, gas pla Balance June 30, 189	93,		LIG	нт	ANI			R C	\$13	,869 ,5 54	22 14	\$13,554	14
Lines, meters, lamps and globes, Franchise,	Depreciation, gas pla Balance June 30, 189 SUBU	URBA		LIG	нт	ANI			R C	\$13	,869 ,5 54	22 14		
Franchise, 75,000 00 Oue for electric light and power, 6,062 07 Parbons on hand, 195 00 Oil and waste on hand, 42 00 Incandescent lamps on hand, 50 00 Other materials on hand, 634 63 Office furniture, 692 5 Cash on hand, 723 58 Insurance and taxes, unexpired, 697 50 Total assets, as per books of the company, \$329,147 19	SUBU Seal estate,	URBA		LIG	нт	ANI		: ••••••••••••••••••••••••••••••••••	R C	\$13	,869 ,5 54	22 14	\$12,000	00
Oue for electric light and power, 6,062 07 Carbons on hand, 195 00 Dil and waste on hand, 42 00 Incandescent lamps on hand, 50 00 Shobes on hand, 634 63 Office furniture, 692 5 Ash on hand, 723 56 Insurance and taxes, unexpired, 8329,147 18 Total assets, as per books of the company, \$329,147 18	SUBU Real estate, Steam plant, Steate plant,	URBA	AN		HT	ANI		: • • • •	: R C	\$13	,869 ,5 54	22 14	\$12,000	00
Carbons on hand, 195 00 Dil and waste on hand, 42 00 neandescent lamps on hand, 4,247 23 Blobes on hand, 50 00 Other materials on hand, 634 63 Office furniture, 692 5 Ash on hand, 723 58 Insurance and taxes, unexpired, 697 50 Total assets, as per books of the company, \$329,147 19	SUBU Real estate, team plant, dies, meters, lamps	URBA	AN globe		HT	ANI		: • • • • •	R C	\$13	,869 ,5 54	22 14	\$12,000 228,802	00 60
Dil and waste on hand, 42 00 ncandescent lamps on hand, 4,247 23 Blobes on hand, 50 00 Other materials on hand, 634 63 Office furniture, 692 5 Sash on hand, 723 58 nsurance and taxes, unexpired, 697 50 Total assets, as per books of the company, \$329,147 19	SUBU Real estate, Steam plant, Jines, meters, lamps Franchise,	URBA	AN glob	es,	HT	ANI		: • • • • •	: R C	\$13	,869 ,5 54	22 14	\$12,000 228,802 75,000	00 60
1	SUBU Real estate, Steam plant, Jines, meters, lamps Pranchise, Due for electric light	URBA	AN glob	es,	• • • • • • • • • • • • • • • • • • •	ANI		: } :	R C	\$13	,869 ,5 54	22 14	\$12,000 228,802 75,000 6,062	00 60 00
Slobes on hand,	SUBU Real estate, Steam plant, Jines, meters, lamps Franchise, Due for electric light Carbons on hand,	URBA	AN	es,	· • · • · • ·	ANI		: } :	:	\$13	,869 ,5 54	22 14	\$12,000 228,802 75,000 6,062 195	00 60 00 07
Other materials on hand,	SUBU Real estate, Steam plant, Slectric plant, Jines, meters, lamps Franchise, Due for electric light Carbons on hand, Dil and waste on han	urba	AN globe powe	es,	• • • • • • • • • • • • • • • • • • •	ANI		: : : : : :	R C	\$13	,869 ,5 54	22 14	\$12,000 228,802 75,000 6,062 195 42	00 60 07 00 00
### Defice furniture,	SUBU Real estate, Steam plant, Slectric plant, Jines, meters, lamps Franchise, Due for electric light Carbons on hand, Dil and waste on han incandescent lamps of	urba	AN globe powe	es,	• • • • • • • • • • • • • • • • • • •	ANI		: : : : :	R C	\$13	,869 ,5 54	22 14	\$12,000 228,802 75,000 6,062 195 42 4,247	00 60 07 00 00 23
Cash on hand,	SUBU Beal estate, Steam plant, Electric plant, Lines, meters, lamps Franchise, Due for electric light Carbons on hand, Dil and waste on hand, incandescent lamps of	and a	AN globe powe	es,	• • • • • • • • • • • • • • • • • • •	ANI		: : : : : :	R C	\$13	,869 ,5 54	22 14	\$12,000 228,802 75,000 6,062 195 42 4,247 50	00 60 00 00 00 23 00
Insurance and taxes, unexpired,	SUBU Real estate, Steam plant, Electric plant, Lines, meters, lamps Franchise, Due for electric light Carbons on hand, Dil and waste on han incandescent lamps of Globes on hand, Other materials on he	and a	AN globe powe	es,	• • • • • • • • • • • • • • • • • • •	ANI		: 	R C	\$13	,869 ,5 54	22 14	\$12,000 228,802 75,000 6,062 195 42 4,247 50 634	00 60 00 00 00 23 00 63
	SUBU Real estate, Steam plant, Electric plant, Lines, meters, lamps Franchise, Due for electric light Carbons on hand, oil and waste on han incandescent lamps of Slobes on hand, Other materials on ho Office furniture,	urba	AN globe powe		• • • • • • • • • • • • • • • • • • •	ANI		: 		\$13	,869 ,5 54	22 14	\$12,000 228,802 75,000 6,062 195 42 4,247 50 634 692	00 60 00 00 23 00 63 5
	SUBU Real estate, Steam plant, Electric plant, Lines, meters, lamps Franchise, Due for electric light Carbons on hand, Oil and waste on han incandescent lamps of 3lobes on hand, Other materials on he Office furniture, Cash on hand,	urba	AN globe powe			ANI				\$13	,869 ,5 54	22 14	\$12,000 228,802 75,000 6,062 195 42 4,247 50 634 692 723	00 60 07 00 23 00 63 5 5
	SUBU Real estate, Steam plant, Electric plant, Lines, meters, lamps Franchise, Due for electric light Carbons on hand, Dil and waste on han Incandescent lamps of Blobes on hand, Other materials on ho Office furniture, Cash on hand, Insurance and taxes,	URBA and a and j and, on han unex	AN globe power ad, the spire		· · · · · · · · · · · · · · · · · · ·	ANI				\$13	,869 ,5 54	22 14	\$12,000 228,802 75,000 6,062 195 42 4,247 50 634 692 723 697	00 00 07 00 00 23 00 63 5 5

\$332,075 30

Capital stock, Bonds issued, Notes payable, Unpaid bills, Other amounts					L	ABIL	ITIES						
Capital stock,													\$174,400 0 0
Bonds issued,	•			•	•								103,500 00
Notes payable,	•								•			•	6,875 00
Unpaid bills,	•	•	•		•	•	•	•	•	•	•	•	39,606 16
Other amounts	due	fron	the	comp	pany,	•	•	•	•	•	•	•	7,694 14
Total liabi	lities,	as p	er b	ooks	of the	e cor	npan	7, .		•		•	\$ 332,075 3 0
				Manu	FAC1	URI	NG A	ccou	NT.		D -		0-
Operating expe	THEAR									986	Dr. 5,548		CR.
Income from se								•	•	Ψυ	,010	00	863,782 91
								•	·				12,356 17
Balance to pro					•	•	•		•	9	9,590	52	22,000 11
			,	•	•	•	•		•	_		_	
										\$76	3,139	08	\$76,139 08
			1	Profi	KA T	D L	088 A	1000	JNT.		_		_
Balance June 3	A 18	00								20	Dr. 4,084		Cr.
Balance of elec	tria n	<i>32</i> ,	· · fa at	unina	•	ant	•	•	•	\$ 2.	*,00*	00	\$ 9,590 52
Raveluation of	nlen	uanu •	LIACE	minR	acco	ши,	•	•	•				28,005 51
Revaluation of Interest paid,	Pron	•,	•	•	•	•	•	•	•		1,271	55	20,000 01
Liabilities not	• includ	laaf	In he	Ilanca	ehaa	• In:	na 30	1809	, .		1,876		
Discounts on b											5,800		
Bad debts,.					•	•	•	•	•		491		
Balance June 3					•	•	:	:	:			••	2,928 11
	,	,	•	•	•		·	•	•	_		_	
								_		\$40	0,524	14	\$40,524 14
	TAU	NT	ON	ELE	CTR	C I	LIGH	TIN	G C)MP	ANY		
	TAU	NT	ON	ELE(IC I		TIN	G C	OMP.	ANY	·	
Real estate,	TAU						RTS.	TIN	G C	OMP.	ANY		\$ 15,238 67
Real estate, Steam plant,			•			Assi	RTS.	TIN	G C	OMP.			21,745 92
Real estate, Steam plant, Electric plant,			•		•	A.881	3T8. •	TIN	G C(OMP.			21,745 92 30,132 33
Real estate, Steam plant, Electric plant, Lines, meters,	lamp	s an	d gle	· ·	•	A.881	3T8. •	TIN	G C	OMP.			21,745 92 30,132 33 19,554 35
Real estate, Steam plant, Electric plant, Lines, meters, Due for electric	lamp c ligh	s an	d gle	obes, wer,	•	Assi			•)			21,745 92 30,132 33 19,554 35 2,241 92
Real estate, Steam plant, Electric plant, Lines, meters, Due for electric	lamp c ligh	s an	d gle	obes, wer,	•	Assi			•				21,745 92 30,132 33 19,554 35 2,241 92 12 00
Real estate, Steam plant, Electric plant, Lines, meters, Due for electric Fuel on hand, Carbons on ha	lamp	s an	d gle	obes, wer,		Assi			•				21,745 92 30,132 33 19,554 35 2,241 92 12 00 70 00
Real estate, Steam plant, Electric plant, Lines, meters, Due for electric Fuel on hand, Carbons on ha	lamp	s an	d gle	obes, wer,		Assi		: : :	•	• • • • • • • • • • • • • • • • • • •			21,745 92 30,132 33 19,554 35 2,241 92 12 00 70 00 20 00
Real estate, Steam plant, Electric plant, Lines, meters, Due for electric Fuel on hand, Carbons on ha	lamp	s an	d gle	obes, wer,		Assi		: : : :	•				21,745 92 30,132 33 19,554 35 2,241 92 12 00 70 00 20 00 250 00
Real estate, Steam plant, Electric plant, Lines, meters, Due for electric Fuel on hand, Carbons on har Oil and waste of Incandescent is Globes on hand	lamp c ligh ad, on ha	s and t and, on h	d gle	obes, wer,		Assi		: : : : :	•	OMP.			21,745 92 30,132 33 19,554 35 2,241 92 12 00 70 00 20 00 250 00 35 00
Real estate, Steam plant, Electric plant, Lines, meters, Due for electric Fuel on hand, Carbons on har Oil and waste of Incandescent is Globes on hand Horses, wagons	lamp c ligh ad, on has amps l,	s and t and, on h	d gle	obes, wer,		Assi		: : : :	•				21,745 92 30,132 33 19,554 35 2,241 92 12 00 70 00 20 00 250 00 35 00
Real estate, Steam plant, Electric plant, Lines, meters, Due for electric Fuel on hand, Carbons on har Oil and waste of Incandescent is Globes on hand	lamp c ligh ad, on has amps l,	s and t and, on h	d gle	obes, wer,		Assi		: : : : :	•				21,745 92 30,132 33 19,554 35 2,241 92 12 00 70 00 20 00 250 00 35 00
Real estate, Steam plant, Electric plant, Lines, meters, Due for electric Fuel on hand, Carbons on har Oil and waste of Incandescent is Globes on hand Horses, wagons	lamp c ligh ad, on ha amps l, s, etc.	s and t and, on h	d gld po			Assr	3T8.						21,745 92 30,132 33 19,554 35 2,241 92 12 00 70 00 20 00 250 00 350 00 9,217 36
Real estate, Steam plant, Electric plant, Lines, meters, Due for electric Fuel on hand, Carbons on han Oil and waste of Incandescent is Globes on hand Horses, wagon Cash on hand, Total asset	lamp c ligh and, on ha amps l, s, etc.	s and t and, on h	d gld po		he co	Assr	3T8.					•	21,745 92 30,132 33 19,554 35 2,241 92 12 00 70 00 250 00 35 00 300 00 9,217 36
Real estate, Steam plant, Electric plant, Lines, meters, Due for electric Fuel on hand, Carbons on han Oil and waste o Incandescent is Globes on hand Horses, wagon Cash on hand, Total asset Capital stock,	lamp c ligh and, on ha amps d, s, etc.	s and t and, on h	d gld po		he co	Assr	ny,					•	21,745 92 30,132 33 19,554 35 2,241 92 12 00 70 00 250 00 35 00 300 00 9,217 36 \$98,817 55
Real estate, Steam plant, Electric plant, Lines, meters, Due for electric Fuel on hand, Carbons on han Oil and waste of Incandescent is Globes on hand, Horses, wagon Cash on hand, Total asset Capital stock, Notes payable,	lamp c ligh and, on ha amps d, s, etc.	s and t and, on h	d gld po		he co	Assr	ny,					•	21,745 92 30,132 33 19,554 35 2,241 92 12 00 70 00 250 00 35 00 9,217 36 \$993,817 55
Real estate, Steam plant, Electric plant, Lines, meters, Due for electric Fuel on hand, Carbons on han Oil and waste o Incandescent is Globes on hand Horses, wagon Cash on hand, Total asset Capital stock,	lamp c ligh and, on ha amps d, s, etc.	s and t and, on h	d gld po		he co	Assr	ny,					•	21,745 92 30,132 33 19,554 35 2,241 92 12 00 70 00 250 00 35 00 300 00 9,217 36 \$98,817 55
Real estate, Steam plant, Electric plant, Lines, meters, Due for electric Fuel on hand, Carbons on har Oil and waste of Incandescent is Globes on hand, Horses, wagon Cash on hand, Total asset Capital stock, Notes payable, Unpaid bills,	lampe c ligh and, non has amps l, ss, etc.	s and, on h	d gled po	bobes, wer,	he co	AASSE 	ers					•	21,745 92 30,132 33 19,554 35 2,241 92 12 00 70 00 20 00 250 00 35 00 9,217 36 \$993,817 55
Real estate, Steam plant, Electric plant, Lines, meters, Due for electric Fuel on hand, Carbons on har Oil and waste of Incandescent is Globes on hand, Total asset Capital stock, Notes payable, Unpaid bills, Total liabil	lampe c light. on has mps i, s, etc. s, as	s and and, on h	d gled po	bbes, wer,	he co	AASSE 	ers					•	21,745 92 30,132 33 19,554 35 2,241 92 12 00 70 00 20 00 250 00 350 00 9,217 36 \$98,817 55 \$50,000 00 25,000 00 2,479 73 \$77,479 73
Real estate, Steam plant, Electric plant, Lines, meters, Due for electric Fuel on hand, Carbons on har Oil and waste of Incandescent is Globes on hand, Horses, wagon Cash on hand, Total asset Capital stock, Notes payable, Unpaid bills,	lampe c light. on has mps i, s, etc. s, as	s and and, on h	d gled po	bbes, wer,	he co	AASSE 	ers					•	21,745 92 30,132 33 19,554 35 2,241 92 12 00 70 00 20 00 250 00 35 00 9,217 36 \$993,817 55

•													
		3	L ANU	PACT	URIN	rg A	CCOU	NT.					
Operating expense	_								@ 10	Dr. 9,505	79	CB.	
Income from sale		tric i	iøht:	end :	nowe		•	•	Фг	,,,,,,,,		\$25,691	67
Balance to profit a				•	po wo	٠,	•	•		6,185	95	φ20,001	0,
Data and to produce	uu iob	٠,	•	•	•	•	•	•	_		_		
									\$ 2	5,691	67	\$25,691	67
									•	•		V	
		F	ROFI	T AN	D L	88 A	CCOT	INT.		Dr.		CR.	
Balance June 30, 1	1892.		_							υ.		\$ 17,579	84
Balance of electric		ifacti	rinø	acco	nnt.	·	•	•				6,185	
Other items of inc		•	•		,							1,955	
Dividends declared				•		·	•	•	2	3,500	00	1,000	
Interest paid, .									•	883			
Balance June 30, 1			•	·	·	•	·	•	2	1,337			
•	•								_		_		_
									\$ 2	5,720	94	\$25,720	94
			_										
	ТА	TIN	ron	GA:	Q T T	CUT		MDA	NV				
	1.0	LOIN.	ION	GA	o Li	GHI		MIL	1111	•			
					Asse	T8.							
Real estate, .												\$26,500	00
Machinery and ma	anufac	turin	g apr	olian	ces.	`						• •	
Street mains, .		•		•	•	ļ.						53,500	00
Meters,)							
Due for gas, .												14,746	76
Gas coal on hand,												473	
Coke on hand, .												7	00
Tar on hand, .												2,080	00
Enrichers on hand	i, .							. •				22	40
Burichers on hand Purifying material	s on h	and,						•				356	35
Other materials or	hand	, .										266	00
Stoves on hand,		•										1,149	92
Gas fixtures on he	ınd,									•		2,992	90
Lungren lamps,												516	91
Ammonia,												23	00
Sundry accounts d	lue the	con	ipany	٠, .		•						3,093	34
Cash on hand, .		•		•	•	•	•	•	•	•	•	2,732	49
Total access o		L 1 -	4										<u> </u>
Total assets, a	s per	DOOK	S OI L	пе сс	ompa	nу,	•	•	•	•	•	\$ 103,460	39
				Lī	ABIL	TIES							
Capital stock, .				•								\$80,000	00
Notes payable, .	•		•						•			7,500	00
Deposits,	•	•	•	•	•	•	•			•		176	00
		_											
Total liabilitie			oks (e con	pany	7,.	•	•	•	•	\$87,676	
Profit and loss bal	ance,	•	•	•	•	•	•	•	•	•	•	20,784	35

\$108,460 **35**

,	Man	UFACT	TURI	NG A	.ccot	NT.		
							Dr.	CR.
Operating expenses,				•			\$48,648 71	
Income from sale of gas, .								\$61,925 06
residuals, .								6,170 95
other sources,								821 27
Balance to profit and loss,		•				•	19,768 56	•
							\$68,417 27	\$68,417 27
F	ROF	TAN	D Lo	088 A	ccot	NT.	• •	• .
							Dr.	CR.
Balance June 30, 1892, .	•				•			\$26,066 49
Balance of gas manufacturin	gaco	count,						19,768 56
Rents,	•							150 00
Dividends declared,							\$8,000 00	
Depreciation							17,200 70	
Balance June 30, 1893, .		•					20,784 35	
•							\$45,985 05	\$45,985 9 5

TURNER'S FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

UNION ELECTRIC LIGHT COMPANY (FRANKLIN).

00.20					A88B	T8.					,		
Real estate						•						84,833	50
Steam plant, .												3,862	
Electric plant, .												12,588	91
Lines, meters, .												26,348	95
Transformers, .												2,740	61
Due for electric lig	ght an	d po	wer,									796	23
Electric fixtures	n har	1d, }										371	60
Horses, wagons, e	tc.,	ſ	•	•	•	•	•	•	•	•	•	9/1	02
Office furniture,							•					93	05
Cash on hand, .		•										1,821	14
Advance interest	and ur	nexpi	red i	nsura	nce,	•	•	•	•	•	•	103	33
Total assets,	ıs per	book	s of t	he co	mpa	ny,						\$53,559	34
Profit and loss ba								•	•	•	•	228	39
				T	ABILI	-						\$53,787	73
Capital stock, .				LIZ	RBILL	TIES	•					\$20,000	ΔΛ
Bonds issued		•		•	•	•	•	•	•	•	•	30,000	
Unpaid bills, .		:	•	:	•		•	•	•	•	•	3,037	
Unpaid dividends,				:			•	•	•	•	•	300	
Interest due but n					:	·	:	:	:	:	•	450	
	•	•											_
Total liabilitie	8, 8 8]	per b	ooks	of the	e com	pan	7, .	•	•	٠	•	\$53,787	73
		1	MANU	FACT	URIN	G A	ccou	NT.					
Operating expense	P.R						_		9.	Dr. 7.956		Ca.	
Income from sale		etric l	ight:		-			•	•	,,,,,	-	\$8,782	48
	r sour		_	-		•						54	
Balance to profit a		•		,			•	•		879	88	•	
									\$	8,836	73	\$8,836	78

	1	BOF	T AN	n L	0 8 8 <i>A</i>	Lacoi	UNT.		_	-	
Balance June 30, 1892,								D1 \$1,60		Cz.	
Balance of electric manu	e In atr		•		•	•	•	ф1,00	Ŧ 02	8879	99
Sale of supplies, .				unt,	•	•	•			•	25
Revaluation of plant,	•	•	•	•	•	•	•			2,637	
Dividends declared, .	•	:	•	•	•	•	•	90	0 00	2,001	10
Interest paid,	•	•	•	•	•	•	•		294		
Cost of monomphession	•	•	•	•	•	•	•		7 52		
Cost of reorganization, Balance June 30, 1893,	•	•	•	•	•	•	•	90	1 02	998	89-
Dalance June 30, 1693,	•	•	•	•	•	•	•			220	08
								\$3,80	5 98	\$3,805	28
		-						\$0,00	. 20	\$ 0,000	-~
UNITED ELE	CTI	RIC :	LIGI	нт (сом	PAN	Y (8	PRING	FIE	LD).	
				Asse	Te						
Real estate			. '			_	_			\$ 102,319	62 -
Steam plant,	·	·	•	•	•	•	•	• •	•	134,755	
Blectric plant,	:	•	•	•	•	•	•	• •	•	170,498	
Lines, meters, lamps and	ו מות	hae	:	:	•	•	•	• •	•	121,406	
Due for electric light and	l nos	ver	•	:	•	•	•	•	•	17,461	
Oil and waste on hand,			•	•	•	•	•	• •	•	28	
Incandescent lamps on h			•	•	•	•	•	• •	•	3,851	
Globes on hand	anu,	•			•	•	•			422	
Globes on hand, . Motors on hand	•	•	•	•	•	•	•	• •	•	34,562	
	•	•	•	•	•	•	•	• •	•	•	
Horses, wagons, etc.,		•	. •	•	•.	•	•		•	456	
Sundry accounts due the Office furniture.				•	•	•	•		•	3,434 934	
· ·	•	•	•	•	•	•	•	• •	•	2,730	
Cash on hand,	•	•	•	•	•	•	•		•	•	
Investments,	•	•	•	•	•	•	•		•	123,606	
Total assets, as per b	ook	s of t	he co	ompa	ny,	•	•		•	\$ 716,467	46
			•								
Control secol			Lili	a BIL	ITI ES	•				A E00 000	00
Capital stock,	•	•	•	•	•	•	•		•	\$ 500,000	
Notes payable,	•		•	•	•	•	•		•	160,000	
Unpaid bills,	•	•	•	•	•	•	•		•	7,198	
Depreciation fund, .	•	•	•	•	•	•	•	• •	•	40,000	00
Total liabilities, as p	er h	noke i	of the	e con	nnan	v				\$707,198	<u></u>
Profit and loss balance,					. puu	•	Ċ	: :	:	9,268	
,										\$ 716,467	
	1	MANU	PACI	TURIN	rg A	.ccou	NT.				
•		-						Di		CR.	
Operating expenses, .	•		•	•	•	•	•	\$89,11	7 70		
Income from sale of elect	tric l	ight :	and p			•	•			\$162,587	83.
Balance to profit and loss	8,	•	•	•	•	•	•	73,47	U 13		

\$162,587 83 \$162,587 83

		P	ROPIT	AND	Los	38	Accou	INT.					
T										Dr.		CR.	~
Balance June 30, 189		• .	:	•	•	•	•	•				\$14,462	
Balance of electric m			_		nt,	•	•	•				73,470	
Rents,			•	•	•	•	•	•				722	
Other items of incom	3e, ·	•	•	•	•	•	•	•				30	42
Dividends declared,	•	•	•	•	•	٠	•	•		0, 500			
interest paid, .	•	•	•	•	•	•	•	•		8,915			
Depreciation, .	•		•	•	•	•	•	•		υ ,000			
Depreciation, Balance June 80, 189	33,	•	•			•	•			9,268	77		
									9.9	8,684	75	\$88,684	75
						_			Φυ	,x	••	\$ 00,001	,,,
UXBRIDG	E Al	ΝD	NOR	THB	RID	G.	E EL	ECTF	RIC	COM	[PA]	NY.	
				A	88ET	8.			•				
Real estate, .	•	•	•	•		•		•	•	•	•	\$ 6,395	
Steam plant, .			•			•	•	•	•	•		8,708	6 4
Electric plant, .								•				10,102	91
Lines, meters, lamps	and	glot	es,							•		37,467	87
Fuel on hand, Carbons on hand, Oil and waste on han Incandescent lamps Globes on hand, Other materials on h												501	75
Carbons on hand.		_					_				_	30	00
Oil and waste on her	nd		·	•	•	٠	_	•	Ī	•	Ī	76	
Incendescent lemns	au, on he		•	•	•	•	•	•	•	•	•	495	
Clober on hand	оп па	ınu,	•	•	•	•	•	•	•	•	•	15	
Other materials and		•	•	•	•	•	•	•	•	•	•		
Other materials on l Electric fixtures on l	and,	•	•	•	•	•	•	•	•	•	•	617	
Diconic inglates on	,		•	•	•	•	•	•	•	•	•	104	
Horses, wagons, etc.		•	•	•	•	٠	•	•	٠	•	•	999	
Sundry accounts du	e the	com	pany,			•	•	•		•	•	1,152	36
Office furniture,												54	03
							•					540	10
Total agents as	h	1	642			_						007.000	24
Total assets, as	per oc	OOKE	01 11	ie con	Thwn	y,	•	•	•	•	•	\$67,260	Jŧ.
				LIAE	11.11	'T 12	Q.						
Capital stock, .					•		•					239,200	00
Notes payable, .	•	•	•		•	•	•	•	•	•	•	25,000	
	•	•	•	•	•	•	•	•	•	•	•	•	
Unpaid bills, .	•	•	•	•	•	•	•	•	•	•	•	1,292	10
Total liabilities,	as pe	r bo	oks o	fthe	com	Da:	۵v.					2 65,492	16
Profit and loss balan	-				•		-,,				·	1,768	
21020 4114 1000 04141	,	•	•	•	•	٠	•	•	•	•	•		
			_									\$ 67,260	34
		M	LANUI	ACTU	RIN	9 4	Acc ov	NT.		Dr.		Cr.	
Operating expenses,									۰	6,948	77	CR.	
		• 	• !	•	•	•	•	•	₽	0,940	"	A 0 207	40
Income from sale of						٠.	•	•			^-	\$ 9,587	42
Balance to profit and	1 1088	,	•	•	•	•	•	•		2,638	69		
									•	9,587	42	\$9,587	42
		Ð	DART	AND	Toe		Accor	NT	•	0,001		ψυ,σοι	
		1.	AUFII	AND	LV	••	AUCUL	MI.		DR.		CR.	
Balance June 30, 189	92,											\$1,072	17
Balance of electric m		actu	ring s	iccom	nt.							2,638	
Wiring account,					,	•	•	-				120	
Dividends declared,			:	•	•	•	•	•		3 768	00	120	50
Interest paid, .		•	•	•	•	•	•	•		•			
•		•	•	•	•	•	•	•		1,295			
Balance June 30, 189	<i>1</i> 3,	•	•	•	•	٠	•	•		1,768	18		_
									9	3,831	42	\$3,831	42
									•	-,		40,001	

WAKEFIELD.

(See CITIZENS' GAS LIGHT COMPANY OF READING, ETC.)

WALTHAM GAS LIGHT COMPANY.

						ETS.							
Real estate (gas),												\$19,904	37
Machinery and man	ufacti	arin	g apr	lianc	B S (gas),						80,572	49
Street mains (gas),												50,800	00
Meters (gas), .												6,000	00
Due for gas												7,454	
Due for gas, . Gas coal on hand,												5	
Coke on hand													00
Tar on hand.											-	1,765	
Coke on hand, . Tar on hand, . Purifying materials	on b	and.						·				119	
Other gas materials	on ha	ınd.				-		i			-	1,136	
Stoves on hand,								•	•		·	311	
Gas fixtures on hand	i.	•	•	•		•	•	•	•	•	•	326	
Real estate (electric	·,	•	•	•	•	•	:	•	•	•	:	13,265	
Steam plant (electric	/) e)	•	•	:	:		•	•	•	•	•	38,138	
Electric plant, .	٠,,	•	•			•	•	•	•	•	•	30,684	
Lines, meters, lamp	•	-1-1	• haa /a	Inated	٠,	•	•	•	•	•	•	•	
Due for electric light						•	•	•	•	•	•	36,825	
Trad or bond (close	t anu	pov	ver,	•	•	•	•	•	•	•	•	5,119	
Fuel on hand (electric	ne),	•	•	•	•	•	•	•	•	•	•	509	
Carbons on hand,				•	•	•	•	•	•	•	•	201	
Oil and waste on har	aa,		•	•	•	•	•	•	•	•	•	26	
Incandescent lamps	on na	ına,	•	•	•	•	•	•	•	•	•	278	
Globes on hand,	•	٠.	•.	•	•	•	•	•	•	•	•	21	
Other electric mater					•	•	•	•	•	•	•	1,581	
Electric fixtures on			•	•	•	•	•	•	•	•	•	7,186	
Horses, wagons, etc.			•		•	•	•	•	•	•	•	697	05
Sundry accounts du	e the	com	pany	, •		•	•	•	•	•	•	2,698	07
Office furniture,	•	•		•	•	•	•	•	•			1,172	63
Office furniture, Cash on hand,	•	•	•	•	•	•	•	•	•	•	•	351	22
Total assets, as	per b	ook	s of ti	ie cor	npa	my,					•	\$307,162	90·
				T									
Conital stock						ITIES.						A1 40 000	•
Capital stock,	•	•	•	•	:	•	•	•	•	•	•		
Bonds issued,	•	•	•	•	•	•	•	•	•	•	•	46,500	
Notes payable, .									•	•	•	19,500	-00
Total liabilities,	as pe	r bo	oks c	f the	cor	npany,	, .					\$206,000	00
Profit and loss balan	ice,	•	•	•	•	•		•	:		•	101,162	90-
		_	_									\$307,162	90
		M	IANU:	PACTU	RI	NG AC	COU	NT.		Dr.		Cr.	
	(ee	a .							\$ 39,			CR.	
Operating expenses,	مام ا	o, Mel	•	•	•	•	•	•		849			
Income from sale of	, eac		٠,	•	•	•	•	•	04,	UZJ	0 0	@40 4EE	77
residus			•	•	•	•	•	•				\$48,455 8,101	
sale of			Habe		•	•	•	•					
sale or	elect	ric !	right (ина Р	UW	er,	•	•	10			45,274	1 A .
Balance to profit and	l loss	, {	gus,	•	•	•	•	•		698			
		•	erecti	nc,	•	•	•	•	10,	425	23		

\$101,832 55 \$101,832 55

											_
				'IT ANI		/	٠				
		r	ROF	'IT ANI) L	068 /	7000	UNT.	Dr		CR.
Balance June 30, 1											\$88,529 87
Balance of gas ma	nufacti	arin	g ac	count,							16,693 31
Balance of electric	manu	fact	urin	g accor	ınt,						10,425 23
Electric jobbing ac	count,	•	•	•							125 73
Gas jobbing accoun	nt,										141 90
Dividends declared				•					\$10,500	00	
Interest paid, .	•								3,214	04	
Interest paid, . Depreciation, .									976	18	
Other items, .									62	92	
Balance June 30, 1	893,								101,162	90	
·	•										
									\$ 115,916	04	\$ 115,916 04
	7	VAI	RE	ELEC	TR	ic c	ом:	PAN	Υ.		
			_		88 B						
Real estate, .					~~ 1						26,505 23
•		•	•	•	•	•	•	•	• •	•	7,533 00
Steam plant, . Electric plant, .		•			•	•	•	•	• •	•	4,934 00
Lines, meters, lam		Laloi	haa			•	•	•		•	
Due for elected lie	ps and	gio	ues,	•	•	•	•	•		•	17,861 02
Due for electric lig Fuel on hand, .	ne sind	pow	ver,	•	•	•	•	•		•	566 26
				•	•	•	•	•		•	20 00
Carbons on hand,		•	٠		•	•	•	•	• •	•	15 00
Uli and waste on D	ana,		•	•	•		•	•		•	10 00
Oil and waste on h Incandescent lamps Globes on hand,	s on na	ına,	•	•	•	•	•	•		•	20 00
Other materials on		•	:	•		•	•	•	• •	•	5 00 250 00
Office furniture and	uauu,	•			•	•	•	•	• • •	•	256 80
Cash on hand, .						•	•	•	• •	•	150 61
Cash on hand, .	•	•	•	•	•	•	•	•	• •	٠	130 01
Total assets, as	per b	ooks	of t	the con	pa	n y ,	•			•	\$ 38,126 92
•											
				LIAB	ILI	TIES.					
Capital stock, .											\$20,000 00
Notes payable, .				•							16,500 00
Reserved fund, .							•				605 89
Total liabilities	s, as p	er bo	ooks	of the	COI	mpan	y,			•	\$37,105 89
Profit and loss bala	nce,										1,021 03
											\$ 38,126 92
		M	ANU	FACTU	RIN	G A	ccov	NT.	To-		~
Operating expenses		_	_		_				Dr. \$4,598	50	Cr.
Income from sale o					WAI		•	•	A 1,000	-	\$7,134 94
	source		· Rut	and po		••	•	•			73 80
Balance to profit an			:	•	•	•	•	•	2,610	24	10 00
		,	•	•	•	•	•	•			
									\$ 7,208	74	\$7,208 74

												•
	Pı	ROPI	T AN	D Lo	A 880	.cco	INT.		D -		α-	
Balance June 20, 1893,									DR.		Cr. \$619	R.C
Balance of electric manuf	· Santra	dna	•	· nnt	•	•	•				2,610	
				unt,	•	•	•				2,010 52	
Other items of income, Dividends declared, .	•	•	•	•	•	•	•		1 000	Δ0	52	•
Dividends declared, .	•	•	•	•	•	•	•	•	1,200			
Interest paid,	•	•	•	•	•	•	•		861 200			
Depreciation,		•	•	•	•	•	•					
Balance June 30, 1893,	•	•	٠	•	•	•	•	_	1,021 ——			
		_						8	3,282	45	\$3,282	48
wı	z R ST	RR	EI.	RCT	RIC	CO.	MPAI	VV.				
**1	נטטנ	. 1516		Les E		00.	MI AI					
Real estate (gas), .											\$8,500	04
Machinery and manufact					gas).					-	10,107	
Street mains (gas), .	_			(1	•	•		•	•	•	10,000	
Meters (gas),	•	-	-	:	•	•	•	•	•		2,046	
Due for gas,	•	•	•	•	•	•	•	•	•	•	366	
Fas coal on hand, .	•	•	•	•	•	•	•	•	•	•	51	
Coke on hand,		•	•	•	•	•	•	•	•	•	25	
Tar on hand,	•	•	•	•	•	•	•	•	•	•	75	
Fas on hand,	•	•	•	•	•	•	•	•	•	•	75	
oneisting meterials on he	· nd	•	•	•	•	•	•	•	•	•	1	
Purifying materials on ha	ıuu,	•	•	•	•	•	•	•	•	•	30	
Fools on hand,	•	•	•	•	•	•	•	•	•	•	138	
	•	•	•	•	•	•	•	•	•	•	9,771	
Real estate (electric),		•	•	•	•	•	•	•	•	•	•	
Steam plant (electric),		•	•	•	•	•	•	•	•	•	11,634	
			•	· · · · ·		•	•	•	•	•	16,087	
Lines, meters, lamps and				•	tric),	•	•	•	•	•	12,538	
Due for electric light and	pow	er,	•		•	•	•	•	•	•	833	-
Puel on hand (electric),	•	•	•	•	•	•	•	٠	•	•	37	
Carbons on hand,		•	•	•	•	•	•	٠	•	•	46	
Oil and waste on hand,	• _	•	•	•	•	•	•	•	•	•	14	
Incandescent lamps on ha	ınd,	•	•	•	•	•	•	•	•	•	305	
Incandescent lamps on ha	•	•	•	•	•	•	•	•	•	•	38	
Other electric materials of	n har	ıd,	•	•	•	•	•	•	•	•	99	
Office furniture, .	•	•	•	•	•	•	•	•	•	•	131	_
Cash on hand,	•	•	•	•	•	•	•	•	•	•	504	
Investments,	•	•	•	•	•	•	•	•	•	•	98	6
Total assets, as per b	ooks	of t	he co	mpa	ny,	•	•	•	•	•	\$ 83,492	0
			Lia	BILI	TIES.							
Capital stock,				•							\$45,000	0
Bonds issued,											30,000	
Notes payable,											2,875	
Unpaid bills,	•		•	•	•	•		•	•	•	568	
Total liabilities, as pe	r bo	oks (of the	e con	npany	7,					\$ 78,443	0
Profit and loss balance,				•	•	•	•	•	•	•	5,049	09
											\$83,492	Λ

					•					•
		Manu	FACT	URIN	rg A	ccou	NT.			
								I	R.	CR.
Operating expenses, $\{$	gas,			•				\$ 3,9	17 32	
operating expenses, {	electr	ic,						6,1	15 31	
income from sale of ga	8, .									\$3,966
residuals,										254
other sou	rces, g	28,								94
sale of ele	etric l	ight a	nd po	wer	, .					9,540
Balance to profit and lo	ا مم	gas,						3	97 31	
Datance to pront and it	~~ , {	electi	ric,					3,4	25 48	
					4			\$19,0	55 42	\$ 13,855
	r	ROPIT	AND	LO	88 A	CCOU	NT.	Г	R.	CR.
Balance June 30, 1892,								_		\$4,700
Balance of gas manufac	cturing	z acco	unt.							397
Balance of electric man										3,425
Other items of income,										45
Dividends declared, .								\$1. 5	75 00	
Interest paid,							•		14 69	
Balance June 30, 1893,			:	:	•	•	•	-	19 09	
Danance vano oo, 1000,	•	•	•	•	•	•	•			
								88 5	68 78	\$8,568
			A	88E7	18.					
Real estate,	•	•	•	•	•	•	•	•	•	\$ 5,810
Steam plant,		•	•	•	•	•	•	•	•	7,181
Electric plant, Lines, meters, lamps ar		•	•	•	•	•	•	•	•	10,810
Lines, meters, lamps at	na gio	Des,		•	٠	•	•	•	•	16,873
Franchise,		•	•	•	•	•	•	•	•	4,500
Due for electric light a				•	•	•	•	•	•	1,026
Carbons on hand,				•	•	•	•	•	•	32
Oil and waste on hand,		•	•		•	•	•	•	•	45
Incandescent lamps on				•	•	•	•		•	287
Globes on hand,			•	•	•	•	•	•	•	21
Other materials on han			•	•	•	•	•	•	•	517
Sundry accounts due th		ւհարուն	•	•	•	•	•		•	309
Office furniture,		•	•	•	٠	•	•	•	•	150
Cash on hand,	•	•	•	•	•	•	•	•	•	35
Total assets, as per	book	s of th	e con	npar	ıy,	•	•		•	\$47,601
			Lia	BILI	TI ES					
Capital stock,										\$25,000
Notes payable,										19,400
Unpaid bills,										1,471
Reserved fund,	•	•	•	•	•	•	•		•	272
Total liabilities, as	per b	ook s c	of the	COM	pan	y, .				\$46,144
Profit and loss balance			•		"	•				1,456
	•	-	-					-	•	
										\$47,601

		1	UNAD	PAC	TURIN	ig A	CCOU	NT.		Dr.		Cr.	
Operating expenses,									8	5,861	13	-	
Income from sale of		ric l	ight a	and	powe	г, .			_			\$7,252	82
Balance to profit and	l los	в,	•		•			•		1,391	69		
											_		—
•									\$	7,252	82	\$7,2 52	82
		P	ROFI	T AN	D Lo	88 A	cco	UNT.		_		_	
Polonos Iuna 20 100	20									DR.		CR.	87
Balance June 30, 189 Balance of electric m		fantr	wina			•	•	•				\$883 1,391	
Rents,		IBCet	rring	acc	June,	•	•	•				110	
Other items of incon		:	•	•	•	:	•	•				164	
Interest paid, .		:	•	•	•	•	•	•	•	1,038	59	101	•
Other items, .	•	•	·	•	•	•	•	•	v	•	03		
Balance June 30, 189	23.	•	·	•	•	•	•	•		1,456			
	,	•	•	•	•	•	•	•	_				
									8	2,550	27	\$2,550	27
									•	-,	-•	\ -,	-•
			-										
•	WES	TF	ELD	G.	AS L	IGH	тс	OMP	AN	Y.			
					A88B	T8.							
Real estate (gas),	•	• .	•	•	•	•	•	•	•	•	•	\$ 17,831	
Machinery and man		turin	g ap	olian	C68 (gas),	•	•	•	•	•	14,289	
Street mains (gas),	•	•	•	•	•	•	•	•	٠	•	•	15,052	
Meters (gas),	•	•	•	•	•	•	•	•	•	•	•	2,230	
Due for gas,	•	•	•	1	•	•	•	•	•	•	•	3,171	
Gas coal on hand,	•	•	•	•	•	•	•	•	•	•	•		25
•	•	•	•	•	•	•	•	•	•	•	•	1,808	
Buildings,	•	•	•	•	•	•	•	•	•	•	•	1,170	
Enrichers on hand,			•	•	•	•	•	•	•	•	٠	209	
Parifying materials			•	•	•	•	•	•	•	•	•	82	
Holder,:	•	•	•	•	•	•	•	•	•	•	•	464	
Stoves on hand,		•	•	•	•	•	•	•	•	•	•	243	-
Gas fixtures on hand Real estate (electric)		•	•	•	•	•	•	•	•	•	•	134	
Steam plant (electric		•	•	•	•	•	•	•	•	•	•	9,406	
Electric plant, .		•	•	•	•	•	•	•	•	•	•	6,152	
Lines, meters, lamps		I mini	han (olact	eic)	•	•	•	•	•	•	6,271 10,853	
Converters, .	. апи	gio) 6 50	CICCI	•	•	:	•	•	•	•	1,548	
Due for electric light	t and	י ארי	rer.	:	•	•	•	•	•	•	•	1,019	
Fuel on hand (electr				•	·	•	•	•	•	·	•	•	00
	•				-		-	-				109	
Oil and waste on har					•							20	
Electric supplies on											·		80
Sundry accounts due			pany										29
			٠.٠									2,059	
Total assets, as	per t	ook	s of t	he c	ompa	ny,			•	•		\$94,359	
_		-		Lı	ABILI	TIBS.	•						
Contact is												#K4 000	ΔΛ
Capital stock,	•	•	• •	•	•	•	•	• •	•	•	•	\$54,000	w

266	GAS	Al	ND	El	LEC	TI	RIC	L	GH	T.		[Jan.
Unpaid bills, Depreciation fu	 nd, .							•	:	•	•	\$556 3 6 4,579 79
Total Nobil		b		-642			_					900 090 15
Total liabili						-	у, .	•	•	•	•	\$80,636 15 13,723 57
11000 4110 1000	ominico,	•	•	•	•	•	•	•	•	•	•	10,720 07
												\$94,359 72
		N	LANU	PACT	URIN	rg A	.ccov	NT.		Dr.		Car.
0	(R	as,							81	2,338	28	CE.
Operating expen	nses, { el	lectri	ic,		•				-	5,594		
Income from sa			•	•	•		•					\$ 15,388 00
	siduals,		•	•		•		•				1,198 09
52	le of elect	ric I	ight s	and p	ω w α	r, .	•	•		4 047	٥.	10,129 63
Balance to profi	t and lose	9, {	elect	ric	:	•	•	•		4,247 8,535		
		•	CIOCI	410,	•	•	•	•				
									82	6,715	72	\$26,715 72
		P	ROPI	T AN	D L	380	10 0 01	NT.	•	_		
Balance June 30	n. 1892.	_								Dr.		Cm. \$13,925 74
Balance of gas						:	:	:				4,247 81
Balance of elect						•						3,535 09
Rents, .		•	•	•	•							126 00
Dividends decla	ıred, .	•	•	•	•	•	•	•	₽	4,320		
Interest paid, Depreciation,	• •	•		•	•	•	•	•		965		
			•	•	•	•	•	•		2,7 44 81		
Other items, Balance June 8	0. 1893.	•	•	•	•	•	•	•	1:	01 3,723		
Dulanco vano o	0, 1000,	•	•	•	•	•	•	•		-,,		
			_						\$ 2	1,834	64	\$21,834 64
W	ZEYMOU	JТН	LIG	нт	AN	D P	OWE	R (OMI	PAN'	Y.	
					Asse	-						
Real estate,				•	U 00 E	10.						A19 189 70
Steam plant,		•	•	•	•	•	•	•	•	••	•	\$13,153 79 17,242 01
Electric plant,					•		•	:	•		:	27,281 04
Lines, meters, k	amps and	glot	es.							•		90,303 94
Due for electric	light and	DOW	er.				•	•	•	•	•	4,119 55
Fuel on hand,	• •	•	•	•	•	•	•	•	•	•	٠	73 40
Carbons on ban	d, .	•	•	•	•	•	•	•	•	•	•	65 00 49 01
Fuel on hand, Carbons on han Oil and waste o Incandescent la	mna on h	end.	•	•	•	•	•	•	•	•	•	94 75
Other materials	on hand.		:	:	•	:	·	Ċ	·	:	:	190 64
Horses, wagons	, etc.,	•				•	•		•	•		614 20
Sundry account	s due the	com	pany	,	•			•	•	•		20,664 95
Office furniture,		•	•	•	•	•	•	•	•	•	•	208 61
Cash on hand,		•	•	•	•	•	•	•	•	•	•	1,138 70
Unexpired insu	rance,	•	•	•	•	•	•	•	•	•	•	257 12
Total assets	, as per b	ooks	of th	ne co	mpa	ny,	•	•	•	•	•	\$175,456 71
				Lta	BILI	TIES						
Capital stock,				•								275,000 00
Bonds issued,		•	•				•	•	•	•		75,000 00
Notes payable,		•	•	•	•	•	•	•	•	•	•	8,156 01

1894.] PI	UBLI	C I	DOC	U	ME	NT.	<u> </u>	Vo.	35	•	26
Unpaid bills, .	• •	•	•	•	•	•	•	•	•	•	\$ 6,393 8
Interest due but not	para,	•	•	•	•	•	•	•	•	•	6,170 0
Total liabilities	as per bo	oks	of the	con	pany	7					\$170,719 8
Profit and loss balan	ice, .	•		•	• •	•					4,737 3
	•										\$175,456 7
	1	MAN	UPACT	URI	NG A	.ccou	NT.		Dr.		Cz.
Operating expenses,								81	4,976		C 24.
Income from sale of								•			\$21,815 1
	ources,	•	•	•	•	•	•				139 2
Balance to profit and	l loss,	•	•	•	•	•	•		6,978	47	
								-	1,954	47	001 084 4
				_				₩4	1,701	* *1	\$21,954 4
	F	ROF	IT AN	o L	088 A	rcco.	UNT.		Dz.		Cz.
Balance June 30, 189											\$1,928 1
Balance of electric m	anufacti			ınt,	•	•	•				6,978 4
Other items of incom	•	•	•	•	•	•	•	_			481 0
Interest paid, .		•	•	•	•	•	•	-	4,650		
Balance June 30, 189	ω, .	•	•	•	•	•	•	_	4,737		
								8	9,387	69	\$9,387 6
	WHIT	MAI	N EL	EC1	RIC	CO	MPA	NY.			
			A	.88E	TS.						
Real estate, .		•							•		\$5,693 3
		•	•	•	•	•	•		•	•	15,797 2
•	•	:	•	•	•	•	•	٠	•	•	15,070 8
Lines, meters, lamps Due for electric light					•	•	•	•	•	•	22,251 1 1,421 4
	• • •	-		•	•	•	•	•	•	•	80 0
Oil and waste on han											46 2
Incandescent lamps o											257 5
Globes on hand,		•	•	•	•	•	•	•	•	•	6 0
Other materials on h	and, .	•	•	•	•	•	•	•	•	•	421 6
Electric fixtures on h Horses, wagons, etc.,	and,	•	•	•	•	•	•	•	•	•	144 6 150 0
Sundry accounts due				•	•	•	•	•	•	•	6 7
•		· P · · · ·		•		:	·	:	·	•	14 0
Unexpired insurance	, etc.,		•								60 2
			_								
Total assets, as p		oft	he cor	npa	ny,	•	•	•	•	•	\$61,421 0
Profit and loss balance	се, .	•	•	•	•	•	•	•	•	•	1,680 7
											\$63,101 7
			AT.I	RIT.I	TI ES.						4 y
Capital stock, .											\$35,000 00
Bonds issued, .			•		•						25,000 0
Unpaid bills, .			•				•				2,725 0
Interest due but not p	paid,	•	•	•	•	•	•	•	•	•	375 0
Reserved fund, .	• •	•	•.	•	•	•	•	•	•	•	1 79
Total Habilities	sa na- b-	ok-	of the		. no						200 101 50
Total liabilities, s	en han no	-CEG	OF PHE	COTT	· Pau)	, .	•	•	•	•	\$63,101 77

	1	MANU	PAC'	TURIN	ra A	CCOT	NT.	_		
	•	MAIN U						Dr.		CR.
Operating expenses, .	•	•	•	•	•	•	•	\$ 8, 4 37	72	
Income from sale of ele			nd p	power	, .	•	•			\$ 7,639 18
other sou		•	•	•	•	•	•			65 33
Balance to profit and lo	088,	•	•	•	•	•	•			733 21
								\$8,437	7 72	\$8,487 72
	I	PROFIT	r an	n Lo	88 /	Accor	JNT.	•		
To 1								DR		CR.
Balance June 30, 1892,	•	:	•	•.	•	•	•			\$199 92
Balance of electric man		•		unt,	•	•	•	\$73 3		
Interest paid,	•	•	•	•	•	•	•		45	
Other items,	•	•	•	•	•	•	•	200	00	1 000 74
Balance June 30, 1893,	•	•	•	•	•	•	• .			1,680 74
		_						\$1,88 6	66	\$1,880 66
,	VILL	IAMS	TO	WN	GAS	s co	MPA	NY.		
				Asse	TS.					
Real estate,				٠,						
Machinery and manufa	cturi	ng apr	lian	ces, }						\$30,620 75
Street mains,			•	٠, ا						
Meters,										505 18
Due for gas,										388 27
Oil on hand,									•	53 62
Wood on hand,							•			118 00
Other materials and to	ols on	hand	, .							587 30
Gas fixtures on hand,	•									86 39
Horses, wagons, etc.,						•				83 50
Sundry accounts due th		npany	, .	•		•	•		•	168 16
Cash on hand,		•			•	•	•	• •		22 38
Investments,	•	•	•	•	•	•	•		•	2,234 79
Total assets, as per	r book	s of t	he c	ompa	ny,	•				\$34,868 34
			Lı	ABILI	TIRS	١.				
Capital stock,	_								_	\$20,000 00
Bonds issued,		•		·						10,000 00
Notes payable,	•					•			•	4,449 11
Unpaid bills,	•	•	•	•	•	•	•		•	155 75
Total liabilities, as	ner h	ooke .	ne +1	ha acr	nne•	n V				\$34,604 86
Profit and loss balance						ıy, •	•	• •	•	263 48
										
	1	Manu	PAC'	TURIN	rg A	COD	NT.			\$34,868 34
								Dr	-	C1L
Operating expenses, .	•	•	•	•	•	•	•	\$2,26	48	
Income from sale of ge		•	•	•	•	•	•			\$ 3,717 4 7
Balance to profit and lo) 88 ,	•	•	•	•	•	•	1,45	99	
								\$3,7 1	7 47	\$3,717 47

		_			_							
		P	ROPIT	AN	D L	088	Accou	NT.	DR		CR.	
Balance June 3	0, 1892,								8807		· ·	
Balance of gas		urin	g 8000	ant.						••	\$1,455	99
Jobbing accoun		•	•	,				•			727	
Other items of	•											40
Interest paid,	,								950	76	_	
Depreciation,								•		1 76		
Other items,										64		
Balance June 3	0. 1893.		·	•						3 48		
	-,,	-	•	•	•	•	•	•				_
			_						\$2,18	39	\$2,185	39
William	BWDOM	13 F 1	20mn				4 377	DO:	WBD 0	OM.	A N 37	
WINCH	ENDON	RL	ECIK	1C .	LIG	нт	AND	PO	WER C	UMI	ANY.	
				1	L 88E	T8.						
Steam plant,											\$1,359	76
Electric plant,		•		•						•	10,710	
Lines, meters,		glo					•				15,891	
Due for electric								•		•	468	
Carbons on har				:	:	•	•		• •	•	63	
Oil and waste			÷	:		:				•	30	
Other materials	•				•			•		•	403	
Horses, wagon		•	•	•			·	•		•	180	
Sundry account			man∀.	•	:	•		•	• •	•	55	
Cash on hand,		-	-pun,	•	Ĭ.	•	•	•	• •	•	58	
	: :	•	•	•	:	•	•	•	• •	•	81	
Insurance,	• •	•	•	•	•	•	•	•	• •	•		_
Total asset	s. as ner h	ook:	a of th	18 CO	mna	INV.				_	\$29,303	02
Profit and loss					p-	·,	•	• •		•	1,013	
1100. 404 1040	Juliu 100,	•	•	•	•	•	•	•	•	•		
											\$30,316	19
				LIA	BIL	ITIE	8.					
Capital stock,							•			•	\$12,000	00
Bonds issued,			•				•				12,000	00
Notes payable,					•						6,000	00
Unpaid bills,											816	19
												_
Total liabil	ities, as pe	er b	ooks o	f th	e co	m pa	ny,				\$30,316	19
	· -					•	• .					
		_										
		1	MANU	PACT	URI	NG .	Accour	NT.	Dr.		CB.	
Operating expe	nseu.	_		_	_		_		\$4,43 7		C	
Income from se		• tric !	liøht •	nd r	M#4	ar.	•	•	ψ=, 201		\$5,400	26
	ther source		·	u }	, υ π ι		•	•			129	
Balance to prof		•	•	•	•	•	•	•	1,093	0.5	128	J 2
Perence to blor	TA WILL IONS	•	•	•	•	•	•	•				_
									\$5,530	20	\$5,530	20
		p	ROPIT	AWI	1.) R P	Accou	NT.	₩0,000		40,000	
		•		-M	- 10	.00			DR		CR.	
Balance June 3	0, 1892,		•				•		\$1,217			
Balance of elec		fact	uring	ac co	ant,		•	•			\$1,093	05
Interest paid,					•				888	3 33		
Balance June 3			. •				•		_		1,013	17
	,,	-							·			_
									\$2,10 6	3 22	\$2,106	22
										-	,	

WOBURN ELECTRIC LIGHT COMPANY.

	201411 1					•		••••		
Dool ostata	•		A88	ETS.						\$22,640 53
Real estate, Steam plant,	• •	•	•	•	•	•	•	•	•	41,201 97
731		•	•	•	•	•	•	•	•	63,792 83
Lines, meters, lamps	and alohee	•	•	•	•	•	•	•	•	157,476 90
Patent rights,		, .	•	•	•	•	•	•	•	21,000 00
Due for electric light		•	•	•	•	•	•	•	•	5,597 89
Carbons on hand,	and bower,	` `	•	• ·	•	•	•	•	•	0,001 00
Oil and waste on hand	1	i								
Incandescent lamps of		- [
Globes on hand,		-								
Other materials on ha	nd	ł	•	•	•	•	.•	•	•	2,594 01
Motors on hand,		- 1								
Electric fixtures on ha	ınd	- 1								
Horses, wagons, etc.,	•	i								
Office furniture,		٠.				٠.				305 60
Cash on hand, .										27 00
Notes and accounts re	ceivable,									12,052 65
Total assets, as pe	er books of	the c	ompa	any,	٠.	٠.				\$ 326,689 38
Profit and loss balance	e,	•	•	•	•			•		18,916 04
										\$345,605 42
		Lı	ABIL	ITIES	I•	•				
Capital stock, .										\$120,000 00
Bonds issued,						•				100,000 00
Notes payable, .										107,183 56
Unpaid bills, .		•	•	•	•	•		•	•	18,421 86
Total liabilities, a	per books	of th	e cor	npan	у, .	•	•	•	•	\$345,605 42
	Man	II PAC	TITET	na A	CCOT	NT.			•	
								DR.		Cr.
Operating expenses, .							\$ 3	8,680	07	
Income from sale of el	ectric light	and	powe	r, .						\$41,485 27
Balance to profit and l	os s, .	•	•	•	•	. •		2,805 ——	20	
							84	1,485	27	\$ 41,485 27
	Prof	IT AN	D L	088 A	ccot	NT.				
								DR.		Cz.
Balance June 30, 1892,		•	•	•	•	•		\$ 28	31	
Balance of electric man		acco	ount,	•	•	•			00	\$2,805 20
Dividends declared,		•	•	•	•	•		1,200		
Interest,		•	•	•	•	•		1,101		
Depreciation, .		•	•	•	•	•	,	9,391	39	10.016.04
Balance June 30, 1893,	• •	•	•	•	•	•	_		_	18,916 04
							\$2 :	1,721	24	\$ 21,721 24

WOBURN GAS LIGHT COMPANY.

æa	PTO	

Real estate,	•	•	•	•	٠	•	•	•	•	•	\$ 9,500	
Machinery and manufac	turin	g app	pliano	206,	•	•	•	•	•	•	28,000	
Street mains,	•	•	•		•	•	•	•	•	•	28,753	
Meters,	•	•	•	•		•	•	•	•	•	8,000	
Due for gas,			•	•		•	•	•	•	•	1,887	92
Gas coal on hand, .		•			•	•					593	75
Coke on hand,		•			•	•	•	•			150	00
Tar on hand,							•				612	00
											250	00
Enrichers on hand, . Purifying materials on h	and,										6	75
Sundry accounts due the	com	pany	, .				•	•		•	270	00
Office furniture, .		•	•					•			140	25
Cash on hand,											7,126	29
Investments,											500	00
·			_									
Total assets, as per	book	of	be co	om pe	my,	•	•	•	•	•	\$80,790	02
			Lia	BILI	TIES	•						
Capital stock,			•								\$45,100	00
Deposits,											30	00
		_										
Total liabilities, as p							•	•	•	•	\$45,130	
Profit and loss balance,	•	•	•	•	•	•	•	•	•	•	35,660	02
											\$80,790	02
	M	ANU	PACT	URIN	a A	ccor	NT.				400,,00	
						••••			Dr.		CR.	
Operating expenses, .	• .	•	•	•	•	•	•	\$11,	,376	88		
Income from sale of gas,			•	•	•	•					\$15,037	
residuals,		•	•	•	•	•	•				2,181	20
other sourc	68,										26	24
Balance to profit and los	8,	•			•		•	5,	867	99		
								\$17.	044	07	917.044	
	ъ.							₽ 17,	477	01	\$17,244	01
	P	ROFIT	r Ani) LC)88 A	LCCOT	NT.		Dr.		CR.	
Balance June 30, 1892,											845,210	11
Balance of gas manufact											5,867	
Interest received, .	_										1,021	
		•									247	
Jobbing account, Dividends declared, Dividends declared,	•					•		\$ 16,	687	00		
Balance June 30, 1893,						•	•		660			
,	•	•	•	•	•	•	•					
								\$ 52,	347	02	\$52,347	02

WORCESTER ELECTRIC LIGHT COMPANY.

Assets.

Real estate,									\$ 79,901 54
Steam plant,				•				•	61,111 70
Electric plant,		•							89,002 94
Lines, meters,	lamps	and	l glo	bes,					81,352 97
Due for electric	: light	and	l pov	ver,					12,247 32
Fuel on hand,	•		•		•				637 00

272	GAS	ANI	D	EL	ŒC	TR	IC	LI	GH	т.		[Jan.
Carbons on han	ıd											\$2,413 00
												85 8 5
Oil and waste o Incandescent la	mps on he	and									-	717 75
Globes on hand							-				-	369 34
Globes on hand Other materials	on hand					-	·				·	2,525 15
Electric fixtures	s on hand					-	•	-			-	2,331 88
Horses, wagons	. etc	•		•	•	•	•	•	•	•	·	755 25
Sundry second	ts due the	compa	nv.	•	•	•		•	•	•	•	1,147 11
Office farniture	to due mo	comp.	·			:	•	•	·	:	•	1,223 68
Electric fixtures Horses, wagons Sundry account Office furniture, Cash on hand,	•			•							•	12,078 42
												\$347,900 90
Total assets	s, as per o	OOKS O)1 LL	_				•	•	•	•	\$021,500 BU
Coultal stock						TIE8.						6000 000 00
Capital stock,				•	:	•	•	•	•	•	•	\$200,000 00
Bonds issued,		• •		•	•	•	•	•	. •	•	•	100,000 00
Unpaid bills,	• •	• •		•	•	•	•	•	•	•	•	4,379 48
Total liabil	ities, as p	er bool	ks o	f the	e con	nan	v .	_	_		_	\$304,379 48
Profit and loss	balance.					apuu,	,,	•	:	•	•	43,521 48
11000 400 1000	outailee,	•	'	•	•	•	•	•	•	•	•	
												\$ 347,900 90
		Ma	NUI	ACT	URIN	G A	cou	NT.				_
Operating expe									90	DR.		CR.
Income from 86	uses, .	ساد ماسد			•	. •	•	•	P O-	1,874	11	
Polones to prof	sie or elec	uric iig	nr s	ւոս բ	OWE	Γ,	•	•	8.0	270	00	\$124,554 63
Balance to prof	it wild loss	в, .		•	•	•	•	•		9,679	72	
\$124,554 63 \$124,554 63												
									drr.	±,002	03	\$ 124,004 00
		Pro	PIT	ANI	b Lo	88 A	ccou	NT.	Ψ.2			
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					Lia	BILI	TIES.	,				٠		
·Capital stock,													\$500,000	00
Bonds issued,													100,000	00
Notes payable,													30,000	00
Deposits, .													2,498	76
Unpaid dividen	ds,	•	•	•	•	•	•	•	•	•	•	•	10,036	00
Total liabil	ities.	a s 1	er b	ooks	of the	cor	npan	٧					2642,534	<u>7</u> 6
Profit and loss		•					•	•		•		•	49,909	71
													\$692,444	<u>47</u>
			1	NAN	FACT	URI	NG A	ccou	NT.		_		_	
											DR.		Cr.	
Operating expe			•	•	•	•	•	•	•	\$ 153	,824	30	*****	
Income from sa		-		•	•	•	•	•	•				\$220,423	
	sidu	•		•	•	•	•	•	•				12,310	
	ther s			•	•	•	•	•	•			•	108	50
Balance to profit and		aol b	8,	•	•	•	•	•	•	79	,018	19		
										\$232	,842	49	\$232,842	49
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Balance June 3	n 180	20									DK.		\$49,564	12
Balance of gas	•	•		~		•	•	•	•				79,018	
Interest receive		II ACI		•	ount,	•	•	•	•				419	
	•	•	•		•	•	•	•	•				362	
Sale of stoves s			•	•	•	•	•	•	•					
Other items of		•		•		•	•	•	•			••	155	17
Dividends decl	•					•	•	•	•	•	,000			
Interest paid,			•			•	•	•	•		,154			
Depreciation,			•	•	•	•	•	•	•		,454			
Balance June 3	0, 18	93,	•	•	•	•	•	•	•	49	,909	71		
										\$129	.518	71	8 129,518	71

APPENDIX B.

[CHAP. 454, ACTS OF 1893.]

An Act relative to the Establishment of Municipal Gas and Electric Lighting Plants.

Be it enacted, etc., as follows:

Section 1. In case of the purchase by a city or town, under and in pursuance of the provisions of chapter three hundred and seventy of the acts of the year eighteen hundred and ninety-one, of a gas or electric light plant, or both, having mains, poles, wires or other distributing apparatus, lying or being in any adjoining city or town, said purchasing city or town shall have the right at its election, if there be no other private company engaged in the same kind of lighting business in such adjoining city or town, to purchase the outlying mains, poles, wires and other distributing apparatus in any such adjoining city or town, in the manner and subject to the provisions specified in sections twelve, thirteen and fourteen of said chapter.

Section 2. Any city or town having acquired a main gas works or central electric lighting station, and having acquired, as hereinbefore provided, outlying plant, means of distribution or property, in an adjoining city or town, used for the supply or distribution from such works or station to said city or town or inhabitants thereof, of gas or electricity, may thereafter manufacture, sell, distribute and supply to said city or town or inhabitants thereof, gas, if such outlying plant be a gas plant, or electricity, if it be an electric light plant; and shall succeed to, have and enjoy in said city or town, the same rights and franchises respecting such sale and distribution and extensions of its plant as the person, firm or corporation selling such outlying plant would have had if such sale had not been made, and be subject to the same limitations and obligations in the use and exercise of such rights and franchises; and such adjoining city or town within the limits of which such



1894.7

outlying plant is located shall, if it shall establish a gas or electric lighting plant of its own, under the provisions of said chapter three hundred and seventy, be held to purchase and shall purchase the plant and property owned by the other city or town and used for like purpose within its limits, under the provisions of sections twelve, thirteen and fourteen of said chapter, in like manner as if the same were the plant of a private person, firm or corporation: provided, further, that in such case the city or town owning such outlying plant or property shall have no right to refuse to sell the same to the city or town within the limits of which the same islocated, when requested thereby, but shall, within thirty days after a demand therefor, filed with its clerk by the latter city or town, file with the clerk of the latter city or town a schedule of said property and plant located within the limits of the latter, as provided for in said section thirteen; and thereafter said city or town owning the same shall sell, and said city or town within the limits of which the same is located shall buy, the same, under the provisions of said sections twelve, thirteen and fourteen; and thereafter the rights of the selling city or town to maintain a gas or electric light plant, or to sell gas or electricity within the limits of the purchasing city or town, shall cease and determine as to the plant sold.

SECTION 3. When the first of the two votes provided for in section seven of this act shall have been passed in any city, or the first of the two votes provided for in section three of said chapter three hundred and seventy shall have been passed in any town, any person, firm or corporation owning a plant in such city or town, of the nature of that to be established if the city or town shall complete its decision, and desiring to retain the right to enforce the obligation of such city or town to purchase such plant, under section thirteen of said chapter, shall, within thirty days after written request therefor, authorized by the city council and made by the mayor, if such plant be in a city, or authorized and made by the selectmen, if in a town, make and file with the clerk of the city or town wherein the central lighting plant is located, a detailed statement of all the property and plant of such person, firm or corporation then existing, which such person, firm or corporation may propose to sell to such city or town if it shall

complete its decision to establish a plant, with the terms of sale proposed therefor. If any of said plant or property lies or is in an adjoining city or town which, under the terms of section one of this act, the city or town would after its said decision have the right to buy, a separate schedule of the plant or property in each adjoining city or town shall be filed as aforesaid, with the terms of sale proposed therefor; and such person, firm or corporation filing such schedule in a city shall, at all reasonable times thereafter, allow examinations of all the property scheduled or used in business in connection with the scheduled property, to the mayor thereof and any committee of the city council selected by him, with any experts deemed by him necessary to determine the value of such property, and submit to inspection such property when called for by said mayor; and the same examination and inspection shall be allowed to the selectmen of any town wherein such schedule is filed, and to such experts selected by them. The reasonable expenses of making such detailed statement or caused by such examination or inspection shall be paid by the city or town requesting the same.

Section 4. The city or town required by the party filing the schedule to make the purchase, as provided in section three of this act, may, at any time within sixty days after the filing thereof, by vote of its city council, in case of a city, or of its legal voters at a town meeting duly called for the purpose, in case of a town, decide as to the property in either city or town adjoining it which it shall have the right to buy under this act, as to whether it shall be included with the property concerning which the questions of purchase are to be decided, under said chapter three hundred and seventy, and, upon said vote, said city or town shall be under the same obligations and have the same rights as to the purchase of such outlying property as if the same were within its limits; but such vote shall not prejudice the right of the city or town voting to deny or resist its obligation under the law to purchase any property, except that it shall not refuse to buy the property concerning which it has so voted, on the ground that it is not within its own limits. If such city or town required to make the purchase shall not pass such vote within said sixty days, as to the outlying property in any adjoining city or town, its right to buy the same

shall be precluded and no obligation thereto shall accrue. Before the expiration of sixty days after the filing of said schedule no commissioner shall be appointed under the provisions of section thirteen of said chapter unless such vote has been passed, or it shall appear that the party filing the schedule owns no plant in an adjoining city or town which may be the subject of adjudication.

Section twelve of said chapter three hundred and seventy is hereby amended by striking out in lines thirty-one to thirty-four of said section, inclusive, the words "the earning capacity of such plant based upon the actual earnings being derived from such use at the time of the final vote of such city or town to establish a plant and also," and inserting in line thirty-seven thereof, after the word "town," the words: - unless it shall refuse or neglect to purchase the same, - and striking out in lines fortyeight to fifty-five, inclusive, the words "when any capital has been paid in in property instead of in cash the valuation placed upon such property in estimating it as paid-in capital shall not be conclusive in estimating its value under the foregoing provisions, but may be disputed by a city or town, and if shown to have been excessive may be reduced by the authority fixing the price of the plant and property as hereinafter provided," and adding at the end of said section the words: - No city or town shall be obliged to buy any property added to a plant unnecessarily after the passage of its first vote that it is expedient to exercise the authority conferred in section one, nor any property except such as shall be suitable for the ordinary business of the vendor which the city or town may assume; and if any property or plant which the city or town shall be entitled or obliged to buy under this act will not be available to the city or town if purchased, by reason of liens, interests of third parties, private contracts or other cause, whereby the city or town purchasing would be at a disadvantage in the use of the same as compared with the vendor, the city or town may be released from buying the same, or a discount may be made from the price to be paid for the plant, as the commissioner or commissioners provided for in section thirteen shall determine to be equitable under the circumstances, - so as to read as follows: - Section 12. When any city or town shall decide as hereinbefore provided to establish a plant, and any person, firm or corporation shall at the time of the first vote required for such decision be engaged in the business of making, generating or distributing gas or electricity for sale for lighting purposes in such city or town, such city or town shall, if such person, firm or corporation shall elect to sell and shall comply with the provisions of this act, purchase of such person, firm or corporation before establishing a public plant, such portion of his, their or its gas or electric plant and property suitable and used for such business in connection therewith, as lies within the limits of such city or town. If in such city or town a single corporation owns or operates both a gas plant and an electric plant, such purchase shall include both of such plants; but otherwise such city or town shall only be obliged to purchase the existing gas plant or plants if it has voted only to establish a gas plant, and shall only be obliged to purchase the existing electric plant or plants if it has only voted to establish an electric plant. If the main gas works, in the case of a gas plant, or the central lighting station, in the case of an electric light plant, lie within the limits of the city or town which has voted to establish a plant as aforesaid, such city or town shall purchase as herein provided the whole of such plant and property used in connection therewith lying within its limits, and the price to be paid therefor shall be its fair market value for the purposes of its use; no portion of such plant to be estimated however at less than its fair market value for any other purpose, including as an element of value any locations, or similar rights, acquired from private persons in connection therewith, plus the damages suffered by the severance of any portion of such plant lying outside of the limits of such city or town, unless it shall refuse or neglect to purchase the same, and minus the amount of any mortgage or other incumbrance or lien to which the plant so purchased, or any part thereof, may be subject at the time of transfer of title; but such city or town may require that such plant and property be transferred to it free and clear from any mortgage or lien, unless the commissioners appointed under the provisions of section thirteen of this act shall otherwise determine. Such value shall be estimated without enhancement on account of future earning capacity, or good will, or of exclusive

privileges derived from rights in the public streets. If the main gas works or central lighting station of such a plant do not lie within the limits of the city or town which has voted as aforesaid, then such city or town shall only purchase that portion of such plant and property which lies within its limits, paying therefor upon the basis of value above established, but without allowance of damages on account of severance of plant. No city or town shall be obligated by this section to buy any apparatus or appliances covered by letters patent of the United States or embodying a patentable invention, unless a complete right to use the same and all other apparatus or appliances necessary for such use within the limits of such city or town, to such extent as such city or town shall reasonably require such right, shall be assigned or granted to such city or town at a cost as low as the cost of such right would be to the person, firm or corporation whose plant is purchased. No city or town shall be obliged to buy any property added to a plant unnecessarily after the passage of its first vote that it is expedient to exercise the authority conferred in section one, nor any property except such as shall be suitable for the ordinary business of the vendor which the city or town may assume; and if any property or plant which the city or town shall be entitled or obliged to buy under this act will not be available to the city or town if purchased, by reason of liens, interests of third parties, private contracts or other cause, whereby the city or town purchasing would be at a disadvantage in the use of the same as compared with the vendor, the city or town may be released from buying the same, or a discount may be made from the price to be paid for the plant, as the commissioner or commissioners provided for in section thirteen shall determine to be equitable under the circumstances.

SECTION 6. When any city or town shall acquire, under the provisions of this act or of said chapter, a plant theretofore used for the manufacture or distribution of gas or electricity for the purposes of heating or power, it may continue to use the same for such purposes.

Section 7. No city shall exercise the authority conferred in section one of said chapter until a vote that it is expedient to exercise such authority shall have passed each branch of its city

council by a two-thirds vote in each of two consecutive municipal years, and thereafter have been ratified by a majority of the voters present and voting thereon at an annual municipal election. When such a vote has failed to secure such ratification no similar vote shall be submitted for ratification until the expiration of three years thereafter. The mayor of any city shall have the power to veto any vote passed under authority of this act, but nothing in this act shall be construed to prevent the city council from passing any such vote, in the usual manner, over the veto of the mayor.

Section 8. Any city or town having established a plant for the distribution of gas or electricity for lighting purposes, under the provisions of said chapter three hundred and seventy, without a plant for manufacturing the same, may, if such plant be a gas plant, purchase gas, and if an electric lighting plant, electricity, to be distributed by means of the same, from any adjoining city or town or any corporation manufacturing the same.

Section 9. In lieu of issuing bonds under the provisions of section four of said chapter three hundred and seventy, a town or city may issue notes or scrip, subject in all other respects to the provisions of said chapter.

Any town voting to establish or having established Section 10. a gas or electric light plant, or both, under and in accordance with the provisions of chapter three hundred and seventy of the acts of the year eighteen hundred and ninety-one, may, at a town meeting called for that purpose, or at a regular annual town meeting, choose from its citizens three persons, to be known as the municipal light board, one of whom shall be chosen for one year, one for two years and one for three years, and at each annual town meeting thereafter one for a term of three years, who shall have full power and authority to construct, purchase and establish a public lighting plant in accordance with the vote of the town, and to maintain and operate the same; and they shall in all other respects possess the powers and perform the duties conferred and imposed upon the selectmen of such towns by sections eight and nine of said chapter, and the manager referred to in section eight of said chapter shall be appointed by and act under the direction of said board.

SECTION 11. This act shall take effect upon its passage. [Approved June 9, 1893.

[CHAP. 474]

An Act relating to the Bay State Gas Company.

Be it enacted, etc., as follows:

Section 1. The charter of the Bay State Gas Company is hereby revoked and annulled, and said corporation shall be subject to the provisions of sections forty-one to forty-five, inclusive, of chapter one hundred and five of the Public Statutes, so far as the same are applicable, and subject to the provisions hereinafter contained.

SECTION 2. The supreme judicial court shall, on application made as provided in section forty-two of chapter one hundred and five of the Public Statutes, or on application of the mayor of the city of Boston, appoint a receiver of the said Bay State Gas Company, who shall hold and distribute the estate and effects of the said company as provided in sections forty-two to forty-five, inclusive, of said chapter one hundred and five of the Public Statutes.

Section 3. Sections one and two of this act shall take effect on the first day of December in the year eighteen hundred and ninety-three; unless the said Bay State Gas Company, shall, prior to said day, procure or cause a certain obligation for four million, five hundred thousand dollars, dated the eleventh day of March in the year eighteen hundred and eighty-five, and issued by said company as part consideration for a contract for the construction of its works, to be legally cancelled and discharged, and shall surrender and deliver the said obligation thus legally cancelled and discharged to the commissioner of corporations.

Section 4. The said Bay State Gas Company may, for the purpose of procuring such cancellation and delivery of said obligation, issue to the holder or holders of said obligation upon the said delivery, stock to an amount equal to the excess of the actual market value of the property of said company over five hundred thousand dollars, not including therein any value for its franchises. The said value of said property shall be determined by three disinterested persons to be appointed as commissioners by the supreme judicial court, upon application of the said company, after notice to the mayor of the city of Boston, who shall be a party to all

proceedings before the said commissioners. Stock may be issued under the provisions of this act only after the findings of said commissioners have been approved by the court, after due notice to all parties interested, and only in the event that the aggregate amount of stock, bonds, notes and other liabilities of said company outstanding at the time of such issue shall not exceed the said value of the property found and approved as aforesaid.

Section 5. It shall not be lawful for the said Bay State Gas Company to issue any stock or bonds or to assume any liabilities or to pay any consideration for or on account of the principal of the said obligation, or for the purpose of procuring the cancellation and delivery thereof, except as provided in this act.

Section 6. Sections four and five of this act shall take effect upon its passage. [Approved June 10, 1893.

APPENDIX C.

RATES FOR PEABODY INCANDESCENT LIGHTS, ADOPTED SEPT. 21, 1893.

LIGHTS BY YEARLY CONTRACT.

Running 5 lights or less, 75 cents per month.

Running 5 lights to 15, 65 cents per month.

Running 15 lights to 25, 60 cents per month.

Running 25 lights and upward, by special contract.

Prices for running three nights per week, 75 per cent. of the above.

Houses, by meter, 3 cent per hour, each light.

Houses burning less than \$20 worth per year, to be charged \$2 per year for use of meter.

Halls and buildings using 50 or more lights by meter, $\frac{1}{2}$ cent per hour each.

Buildings requiring one light to burn all night, \$5 per year extra. All bills to be paid quarterly.

This calls for lamps of 16 candle power.

Contracts for other lights in proportion.

Arc lights, special contract.

RULES AND REGULATIONS FOR PEABODY INCAN-DESCENT LIGHTS.

Арортер Ост. 19, 1893.

1. The Peabody Electric Light Department will place upon the premises of the consumer the meter and other appliances necessary to connect the consumer's installation with the main line without

cost to the consumer, and keep in repair and maintain all its appliances; provided that, if damage is done its property, the consumer shall pay the value of the property so damaged or destroyed, or the cost of repairing the same.

- 2. The consumer is strictly forbidden to interfere with any meters or other appliances of the Peabody Electric Light Department, but in case of defective service should immediately notify the manager.
- 3. The department agrees to use reasonable diligence and care to provide a regular, sufficient and uninterrupted supply of current during the running hours of the plant; but in case the supply should fail or be interrupted by reason of accident or any other cause except the neglect of the department, the department or the town shall not be liable for any damage for such failure or interruption, nor shall any claim be made for rebate or allowance therefor.
- 4. Consumers will not be permitted to use the current for any other purpose or in any other place than that provided for in the contract, without first having received written consent from the manager.
- 5. All employees of the department are strictly forbidden to demand or accept any personal compensation from consumers for any service rendered in connection with their duties.
- 6. Bills are payable quarterly on the first days of January, April, July and October, and will be considered in arrears if not paid before the 15th of said months.
- 7. The department reserves the right to discontinue the current without notice, in case the consumer is in arrears in payment of bills, or fails to comply with all rules and regulations of the department.

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OF

CONTESTED ELECTION CASES

IN THE

SENATE AND HOUSE OF REPRESENTATIVES

OF THE

COMMONWEALTH OF MASSACHUSETTS

FOR THE

YEARS 1886-1893,

TOGETHER WITH THE OPINIONS OF THE SUPREME JUDICIAL COURT RELATING TO SUCH ELECTIONS.

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MASSACHUSETTS ELECTION CASES,

1886-1893.

SENATE - 1886.

Special Committee on the Returns of Votes for Senators. — Hon. James R. Dunbar, Hon. Charles S. Lilley and Hon. William T. Forbes.

HERBERT L. PECK v. CHARLES A. REED.

Senate Document, No. 19. Jan. 29, 1886. Report by all the committee.

Recount of Votes. The votes cast for senator in a town in the district will not be recounted by the Senate unless evidence is produced of such a nature as to satisfy the Senate that there was probable cause to believe that a mistake had been made in ascertaining or assuming the result of the vote for senator sufficiently large to change the result of the election.

L. E. White for petitioner.

James H. Dean for sitting member.

The committee on the Returns of Votes for Senators, to whom was referred the petition of Herbert L. Peck, praying that the seat now occupied in the Senate by Charles A. Reed of the first Bristol district be given to him, having heard the evidence of the parties and the arguments of their counsel, submit the following report:

Said district is composed of the city of Taunton, and the towns of Attleborough, Easton, Mansfield, Norton, Raynham and Seekonk. The plurality of said Reed in the district upon the face of the returns was eleven votes. No claim was made at the hearing before the committee for a recount except in the towns of Mansfield and Raynham, and no evidence submitted to show a reason for such recount elsewhere. The committee were of the opinion that the evidence offered by the petitioner was not sufficient to justify them in making a recount of the vote of Raynham, and declined to do so.

The evidence with regard to Mansfield, however, was of such a nature as to satisfy the committee that there was probable cause to believe that a mistake had been made in ascertaining or assuming the result of the vote for senator sufficiently large to change the result of the election.

The committee, therefor, decided to recount the vote of Mans-field for senator, and have done so with the following result:-

Herbert L. Peck,						6 8
Charles A. Reed,						154
William H. Phillips	١.	_				20

The result of the original count made by the selectmen upon the day of the election was as follows:—

Herbert L. Peck, .					65
Charles A. Reed, .				•	154
William H. Phillips.	_		_		20

The change in the result determined by the recount not being sufficient to overcome Mr. Reed's plurality, the committee recommend that the petitioner have leave to withdraw.

[The report of the committee was accepted. — Senate Journal, 1886, p. 94.]

HOUSE-1886.

Committee on Elections. — Messis. Charles F. Jenney of Hyde Park, Chairman; Alfred H. Bryant of Wayland, John J. Maguire of Boston, Frederick L. Whitmore of Sunderland, Daniel Gunn of Boston, Cyrus T. Batchelder of Peabody and William G. Walkup of Erving.

CHARLES H. MANSFIELD v. CHARLES S. HITCHINGS.

House Document, No. 162. March 10, 1886. Report by Charles F. Jenney, Chairman; Messrs. Maguire and Walkup dissenting.

Qualification of Voter. Residence. A voter who, on October 30, preceding the election of representative, moved his family and furniture to a place outside the representative district and there took up a permanent abode, with no intention of resuming his former residence, has ceased to reside in such district, and has no right to vote there at such election.

Same. A voter, who, having no family, had spent the greater part of the year in Saugus for four years previous to the election, and had worked in Lynn and boarded there during the winter months, with the exception of one winter when he worked in Lynn and boarded in Saugus, being assessed and registered as a voter in Saugus for several years, was held, upon his testimony that he was only temporarily in Lynn and expected to return to Saugus the next summer, to have acquired no domicil in Lynn, and to have been qualified to vote in Saugus.

Registration of Voters. Personal Application necessary after Voting List is posted. The provisions of section 21 of chapter 298 of the Acts of 1884—that after the lists of qualified voters are printed and posted, as required by law, no name shall be added thereto unless the applicant for registration appears in person before the registrars or assistant registrars and proves his claim to be registered—were held by a majority (five) of the committee to be mandatory, so that persons whose names were added to the list after it was so printed and posted, without their personal application, were not entitled to vote at the ensuing election, and their votes, even if received without objection, must be in an election controversy rejected as illegal. A minority of the committee (two) held that the law was merely directory, and that the votes of such persons so registered, when cast in good faith and received without objection, should be counted.

Effect of Illegal Votes upon Election. Burden of Proof. The mere fact that a number of illegally registered votes were cast and counted at an election was held by the House of Representatives insufficient reason for avoiding the election in the absence of proof that the result of the election was changed thereby.

Frank D. Allen and George A. O. Ernst for petitioner. Fred. H. Williams for sitting member.

The Committee on Elections, to whom was referred the petition of Charles H. Mansfield for a recount of the votes cast for representative in the thirteenth Essex district, for an investigation of certain alleged illegal voting for representative from said district,

and asking that said petitioner may be declared to have been duly elected a member of this House, having heard the parties, present the following report:—

The thirteenth Essex representative district comprises the towns of Saugus, Topsfield, Lynnfield and Middleton. In this district seven hundred and fifty-two votes were cast for representative. Of these, Charles S. Hitchings received three hundred and sixty-eight, Charles H. Mansfield three hundred and sixty-four, and all others twenty, as appeared from the returns from said district, and said Charles S. Hitchings was declared duly elected as representative from said district, and a certificate of election, in due form of law, was issued to said Hitchings. No evidence was offered of any inaccuracies in the count in said district, and any claim thereto was expressly waived by the petitioner.

One James W. Ray voted at said election in the said town of Lynnfield for the said Charles S. Hitchings for representative from said district. On the thirtieth day of October, A.D. 1885, said Ray moved his family and household furniture to Lynn, in said county, and out of the said district, and there took up his permanent abode, having then no intention to resume his former residence in Lynnfield.

One Charles Blakeley voted at said election in the said town of Saugus for the said Hitchings for representative from said district. Said Blakeley had spent the greater part of the year in Saugus for the last four years, and had worked in Lynn and boarded there during the winter months, with the exception of one winter when he had worked in Lynn and boarded in Saugus. He had been assessed for a poll tax and had been a registered voter in Saugus for several years. He testified that he was only temporarily in Lynn, where he expected to remain until about the first of April next, and expected to return to Saugus next summer; that he was unmarried, and had no parents living. The testimony of this witness was contradictory.

Under the third amendment to the Constitution, residence within the town or district, in which the right to vote is claimed, for six calendar months preceding the election is necessary. "Residence," as used in the Constitution, is "equivalent to the familiar term domicil." Opinion of the Justices, 5 Met. 587, 588. Domicil is a question of fact. A man must have a domicil somewhere, and he cannot have more than one domicil at the same time for one and the same purpose. It is obvious, then, that an existing domicil continues until another is acquired, and that the acquisition of a new domicil immediately terminates the

preceding one. Thorndike v. Boston, 1 Met. 242; Opinion of the Justices, supra; Ordway v. Howe, Loring & Russell's Election Cases, 3. So, too, it is well settled that a "domicil once existing cannot be lost by mere abandonment, even when coupled with the intent to acquire a new one, but continues until a new one is in fact gained." Shaw v. Shaw, 98 Mass. 158.

Applying these principles to the present case, it is clear that Ray was not a resident of the town and district for six calendar months preceding the election, and that his vote was illegal, and should be deducted from the plurality of four votes received by said Hitchings according to the official returns. Applying the same principles to the case of Blakeley, your committee came to the conclusion that he had acquired no new domicil in Lynn, even if he had left Saugus with the intention of acquiring one elsewhere, and that he was, so far as residence was concerned, a legal voter in the town of Saugus, and that his ballot should be counted.

It was also claimed that the clause of the Constitution requiring the payment of a State or county tax as a prerequisite to the right to vote had not been complied with, and that certain votes should be thrown out for that reason; and that there were other alleged irregularities, sufficient in number to change the result of the election. But independently of these alleged irregularities, which were not fully investigated and consequently are not reported on, we believe that there is still another question in issue that disposes of this case, and renders it unnecessary to continue the investigation.

In chapter 298 of the Acts of 1884 it is provided (section 27) that the registrars of voters in towns shall, at least thirty days before the Tuesday next after the first Monday in November annually, make correct alphabetical lists of all the persons qualified to vote for the several officers to be elected at that time; and shall, at least thirty days before said Tuesday after the first Monday in November annually, cause such lists in towns to be posted up in two or more public places.

Section 21 of the same statute provides that, after the lists of qualified votes are printed and posted as now required by law, no name shall be added thereto, unless the applicant for registration appears in person before the registrars or assistant registrars and proves his claim to be registered; while section 20 provides that the registrars before registering any person whose qualifications have not been previously determined by them shall examine him under oath in regard to his qualifications to vote, and shall require such person to write his name and read in the official

edition thereof at least three lines of the Constitution, other than the title, in such manner as to show that he is not prompted nor reciting from memory, before they place his name on said register, unless such person is exempted by article 20 of the amendments to the Constitution.

It appeared in evidence that at least fifty persons were registered in the town of Saugus, after the posting of the lists as required by section 27, without appearing in person before the registrars as required by section 21 of the statute. It also appeared that at least thirty-two of these voted in said election; but who these were, and whether there was a still larger number of persons so registered and voting, your committee were unable to decide conclusively without the personal examination of over one hundred persons. No question has been made as to the legal qualifications of such persons to vote in said elections, providing they had been properly registered.

Was such registration illegal, and should the votes of persons so registered be rejected? It cannot be denied that under section 21 it was the duty of the registrars to require the personal attendance of all applicants for registration. The statute is explicit in its terms, and no other construction was claimed at the hearings before the committee.

The more difficult question is whether the provisions of section 21 are mandatory or directory. Was their observance essential to the validity of the election, or simply an irregularity in the manner of conducting it? Is the requirement of personal presence as a prerequisite for registration a condition upon which the right to vote depends?

There are many cases in which it has been held that certain informalities in election proceedings did not render the vote itself illegal. A very large number of these have been cases where some irregularity existed in the proceedings of the election officers after the election. Johnson v. Cole, Loring & Russell's Election Cases, 36; Beck v. Plummer, Ib., 40; Newcomb v. Holmes, Ib., 57; Haynes v. Hillis, Ib., 300. In such cases, where the vote has been fairly and legally expressed, and can be determined, no subsequent act is allowed to operate to its exclusion. In other cases, the failure to properly call the meeting has been held insufficient to invalidate the election, it being shown that in fact notice thereof was given, and that no injury resulted from the failure to observe such provisions. Haws v. Darling, Loring & Russell's Election Cases, 18; Newcomb v. Holmes, Ib., 57; Bird v. Merrick, Ib., 115; Hillman v. Flanders, Ib., 338; Commonwealth v. Smith, 132 Mass. 289. In cases like these the statute provisions

have been construed to be directory. In both of these classes it will be noticed that the irregularity was that of the election officers and that no fault or remissness could be imputed to the electors.

The case of Whitaker et al., petitioners, Loring & Russell's Election Cases, 360, was called to the attention of the committee, but that case is not an authority on the point in controversy. It was a case arising under sections 4 and 12 of chapter 7 of the Public Statutes, providing for the use of envelopes for the enclosure of ballots. The statute prescribes the kind of envelope to be used, and declares that no other envelope shall be used. A vote was cast in an envelope, but not of the kind prescribed by statute. It was held, in the Senate, that the vote should be counted. A similar case before this House was decided differently. Cole, Loring & Russell's Election Cases, 45. But whether the case of Whitaker was rightfully decided is immaterial. The decision in that case was largely based upon a comparison of the various statutory provisions relative to the subject. The fact that the purpose of the statute was to secure the privilege of secrecy to the voter marks the wide distinction between that case and the present.

Where a statute expressly provides that a failure to observe its provisions shall invalidate the election, or any votes cast therein, there can be no doubt as to its construction. In other cases the nature and purpose of the thing to be done, the antecedent legislation and the particular language used must be considered. As a general rule, however, negative words make a statute imperative. Dwarris on Statutes, 611.

In the present case the statute is direct and positive. "It is prohibitory in expression and effect; it does not say simply that a certain thing shall be done, but it declares in unequivocal terms that a certain thing shall not be done." Taft v. Cole, ubi supra. It declares that "no name shall be added" to the list "unless the applicant appear in person." This provision goes to the ascertainment of the qualifications of the electors, and does not come within the principle of the cases before considered.

Section 9 of chapter 7 of the Public Statutes supplements this provision, and provides that no person shall vote at an election whose name has not been previously placed on the list. It will be noticed that this section and the one under discussion are so similarly drawn that any construction founded on the language used must be identical in each case. The provisions of section 9, above cited, have been held to be mandatory and their non-observance a proper ground for the rejection of votes cast in violation of their provisions. Capen v. Foster, 12 Pick. 485; Whitaker et al., petitioners, supra.

Both provisions are, moreover, directed to the same purpose, namely, to secure the proper proof of the qualifications of those desiring to exercise the right of suffrage, and to prevent error and fraud in elections. These sections must be read together, as both relate to the same subject-matter. No name shall be added to the list unless the applicant appear in person, and no person shall vote unless his name is on the list. Your committee came to the conclusion that the section of the statute under consideration was mandatory, and that it came within the principle laid down in Capen v. Foster, supra.

To hold these provisions directory merely would leave the determination of the voter's qualifications to evidence heard after the election, and to nullify all statutory provisions requiring the determination of the right of suffrage prior to casting the ballot, placing the burden on those who claim illegal votes were cast, not only to search out the alleged illegal voters, but to show their want of qualifications, instead of requiring them to appear and prove their right to the ballot.

This is not wholly a new question. A leading authority (Brightly, Leading Cases on Elections, 452) says: "Perhaps the most important question which has arisen under this head of the election law is, whether the omission of the election officers to require from unregistered voters the preliminary proof required by law is a mere irregularity or a matter of substance which renders such votes absolutely illegal. . . . If the election officers receive a vote without that preliminary proof which the law makes an essential prerequisite to its reception, such vote is as much an illegal one as if the voter had none of the qualifications required by law. voter might not be able to produce the legal preliminary proof, and it would not appear to be just to the candidates to permit a vote to be made legal by evidence subsequently procured, which was absolutely illegal when received by the officers." See also State v. Hilmantel, 21 Wis. 562. In Michigan, under a statute expressly forbidding all voting by persons not registered, it has been held that all votes cast by legal voters who were not registered, because there had been no board of registration in existence to register before, should be rejected. People v. Popplekom, 16 And it has been held, by a committee of this House, Mich. 342. that a person registered after the expiration of the time fixed by law cannot legally vote. Classin v. Wood, Loring & Russell's Election Cases, 353.

The antecedent legislation upon this subject also leads to the same conclusion. Under the Public Statutes (chap. 6, sect. 24) it was the duty of the registration officers to enter on the list all

persons known to them to be qualified to vote, and no personal attendance was required in such case. When this whole subject was carefully revised in 1884 this clause was repealed, and that requiring personal attendance was passed. If the Legislature had intended to leave the determination of qualifications, necessary in order to register, to the *unofficial* knowledge of the board of registration, this section would not have been repealed.

And, finally, any other construction than that adopted by the committee would lead to the nullification of the law, and to the abuses which it was passed to prevent.

It was admitted at the hearings that the alleged illegal voters had been before the board the preceding year; that their qualifications, as then existing, had been determined; and that, if they had come before the board in person, these qualifications, so far as they were of such a nature as to continue from year to year without change, need not have been redetermined. (Sect. 20, chap. 298 of the Acts of 1884.) But this cannot change the result. Section 21, requiring personal appearance, cannot be construed to mean one thing for one class of persons and directly the opposite for another. Its construction must be uniform in all cases. But apart from this, the determination of the right to vote depends upon many considerations of a fluctuating nature which may exist at one time and not at another. Chief Justice Shaw, in Capen v. Foster, supra, gives many of the qualifications as follows:—

"The right of an individual person, claiming the privilege of voting, may involve an inquiry into the fact of citizenship, sex, age, domicil within the Commonwealth, domicil within the town or district, the payment of taxes, exemption by law from the payment of taxes, and the fact of his being a pauper, or under guardianship, or otherwise."

The requirement of personal presence is also necessary to prevent the placing of names upon the list without the knowledge or consent of the person registered.

It was claimed at the hearings, and was in evidence, that part, at least, of those so registered would have personally appeared had not the registrars construed the law as not requiring personal appearance in all cases. But the old rule of almost universal application must apply. Ignorance of the law excuses no one. The mistake of a board of registrars cannot affect the construction of an act of the Legislature, and cannot operate to change its intent.

Your committee came to the conclusion that the votes of all persons registered in violation of the provisions of section 21 of the statute should be rejected. The illegal registration, at the

outside, was confined to a little over one hundred persons, of whom between eighty-five and ninety voted. At least fifty persons were wrongfully registered. No definite conclusion could be reached without the examination of over one hundred persons.

In view of the nature and extent of these irregularities, permeating as they do the entire poll of Saugus, and the utter disregard of the law as to registration, it is exceedingly doubtful and uncertain what the vote of Saugus was; and after any examination, however extensive it might be, the same doubt and uncertainty would exist.

The committee therefore report that it is impossible to determine, with fairness and certainty, the result of said election. Perry v. Montague, Loring & Russell's Election Cases, 200; Splaine v. McGahey, Ib., 393.

They therefore report a resolution that the seat be declared vacant, and a precept issued for a new election.*

Messrs. MAGUIRE and WALKUP of the committee dissented from the report, and submitted, as a minority, the following views:—

The statement of facts as set forth in the majority report is correct, and the points at issue are whether the provisions of section 21 of chapter 298 of the Acts of the year 1884 are directory or mandatory in their nature, and whether the names of persons having been placed upon the registration list without the parties appearing in person before the board of registrars, and the votes of such parties having been received at the polls without question, such votes shall subsequently be held illegal. The question is not whether it was the duty or right of the registration officers to register the names of those who did not appear in person before them, nor whether it was the duty of election officers to register such votes, but is, what shall be done with the votes when once having been received?

While said section 21, when read alone and apart from the other sections of said chapter, would seem to imply that a failure

• [Note by the Editor. — The Attorney-General of the Commonwealth (Hon. Edgar J. Sherman), on Aug. 18, 1886, gave the following opinion upon the necessity of personal application for registration: "It is clearly the duty of the board of registrars of voters to require every applicant for registration to appear in person before the board and submit himself for examination under oath in regard to his qualifications to vote; also to require such applicant to write his name and to read the Constitution (Acts of 1884, chap. 298, sect. 20); and if the applicant is a naturalized citizen, to require him to produce his naturalization papers and make oath that he is the identical person named therein. (Sect. 38.)

"The practice, which I am informed has grown up in some towns, of entering upon the register, by one of the registrars, the names of persons known to him to be entitled to vote, without the personal attendance of such persons and a vote of the registrars, is contrary to the spirit and letter of the law, improper and illegal."]

of the applicant to appear in person before the registrars would be fatal, yet, when read in connection with sections 20 and 35 of said chapter, and section 9 of chapter 7 of the Public Statutes, our conclusion is that the statute is merely directory.

The general rule for the construction of election statutes has been best stated by Judge Cooley as follows, viz.:—

"Election statutes are to be tested like other statutes, but with a leaning to liberality, in view of the great public purposes which they accomplish, and, except where they specifically provide that a thing shall be done in a manner indicated and not otherwise, their provisions, designed merely for the information and guidance of the officers, must be regarded as directory only, and the election will not be defeated by a failure to comply with them, provided the irregularity has not hindered any who were entitled from exercising the right of suffrage, or rendered doubtful the evidence from which the result was to be declared." Constitutional Limitations (5th ed.), 777.

The whole tendency of the decisions, particularly in Massachusetts, where there has been a failure to comply with the laws regulating the forms and proceedings governing elections, has been to regard such provisions as directory in their nature, and not The registrars simply determine whether a voter possesses the qualifications for voting required by the Constitution; they do not create new qualifications, and the mere failure of the registration officer to perform his duty should not render illegal the vote cast by a voter in good faith. "The committee believe that the whole law regulating the forms and proceedings at elections is merely directory, and cannot deprive a voter of rights which he holds under the Constitution." Methuen, Cushing, S. & J., Election Cases, 433. See also Capen v. Foster, 12 Pick. 485. And while it is argued that in the case at hand there is no excuse, for the voter himself should have known it was his duty to appear in person before the board, yet the tendency of the decisions in Massachusetts, both of the courts and of the committees on elections of the Massachusetts Legislature, has been, not to rigidly adhere to the old maxim, "ignorance of the law excuses no one," but to put a very liberal construction upon the acts of a voter, endeavoring in all cases to ascertain and recognize his intention, and, if possible, to carry into effect his acts as he intended, although they may not have been in accordance with the technical requirements of the law. There has been a very marked illustration of this in the case of Whitaker v. Cummings, Loring & Russell's Election Cases, 360, unanimously reported by a committee of able lawyers of the Massachusetts Senate in 1883, in which all previous decisions were ably reviewed, which overrules the case of Taft v. Cole, decided in 1858, and which the minority think is clearly and distinctly parallel to the present case.

The provisions of the statute (Pub. Stats., chap. 7, sect. 1) require that officers shall be voted for upon one ballot. In Whitaker v. Cummings the voter took a regular ballot of one party and erased from it all the names but that for candidate for governor, and then took a ballot of the opposing party and erased from it only the name of the candidate for governor, and then placed the two papers in an envelope and deposited it in the ballotbox. It was held that the provisions of the statutes were directory and that said ballot should be counted.

There is no distinction in the line of reasoning between that and the present case. The Public Statutes distinctly set forth that officers should be voted for on one ballot, and the voter is supposed to know it, and if the rule "ignorance of the law excuses no one" should be adhered to, the ballot of this man should have been regarded as irregular and cast out.

We believe the decision to have been a just one, and that, in the case at hand, the ignorance of the voter of the provisions of said section 21 requiring him to personally appear, coupled with the fact that the board of registrars voted not to require such person to come before them, and publicly gave notice of their decision, should not render votes cast by such voters illegal.

Furthermore, it is claimed by the majority that section 9 of chapter 7 of the Public Statutes, providing "that no person shall vote at an election whose name has not been previously placed upon such list," supplements this provision of said section 21 of chapter 298 of the Acts of the year 1884, and, when thus taken together, they constitute a mandatory requirement. We cannot agree with the views of the majority in this respect, and would again refer to the same case of Whitaker v. Cummings, where a certain voter placed his ballot in an envelope different from that required by the statute, and it was received and deposited in the ballot-box without a challenge or objection from the election officers, and it was held that such vote should be counted.

Section 12 of chapter 7 of the Public Statutes says: "No votes shall be received by the presiding officers at an election provided for in this chapter unless presented for deposit in the ballot-box by the voter in person in a sealed envelope or open and unfolded so that such officers can know that only one ballot is presented." Section 4 of the same chapter, after providing for self-sealing envelopes, says "such envelopes shall be of uniform size and

color, and bear the arms of the Commonwealth, and no other envelopes shall be used at the polls."

Here we have two positive and direct provisions,—no ballot shall be received unless in a sealed envelope, and the envelopes shall be of uniform size and color and bear the arms of the Commonwealth, and no other envelope shall be used.

A voter used a different envelope from that required by the statute, and the committee, in deciding that the grounds presented for rejecting the vote are not tenable, and that the vote should be counted, say: "It seems, therefore, to be contrary to sound reason and the spirit of our statutes, and the judicial and legislative construction of them, to hold that a ballot cast in good faith and without fraud by a legal voter who has complied with all the provisions of law which entitle him to deposit his ballot, should be rejected because it was deposited in the ballot-box in a common envelope instead of the one prescribed by the statute. Again, it was the duty of the warden to have refused the ballot and directed the voter to use the statute envelope. But no such duty was performed by that officer in this case, and to refuse to count a vote thus ignorantly deposited by a voter would open the door to gross frauds on the part of the election officers." (Loring & Russell's Election Cases, 363.) The cases are analogous. In Whitaker v. Cummings it was the duty of the voter to know that the ballot must be cast in a particular way provided by the statute, as here it was the duty of the party to know that he should appear in person before the board of registrars.

In both cases there was a fault on the part of those in official station; in both cases there was a fault on the part of the voter; and in both cases the vote was received, and the question was, and is, what shall be done with it? We believe that the decision in Whitaker v. Cummings was wise and proper, and that the reasoning was sound and applicable to the case at hand. The ballots were cast by legal voters who possessed all the qualifications required by the Constitution; they were cast in good faith, without fraud and without objection, and there has been no question raised but that the election was conducted in a perfectly fair and unobjectionable manner. Moreover, no injustice could have been done the petitioner by this method of registration, inasmuch as it appeared in evidence that names representing both political parties were thus placed indiscriminately upon the list, and that the petitioner, or some one representing him, was present at all the meetings of the board of registrars.

The point involved in the cases cited in the report of the majority of the committee is not the same as that in the case at hand.

The question here is, what is the effect of a vote once received and counted, having been placed upon the register by the proper officers, although irregularly, as alleged? In each one of the cases cited, however, the votes were held illegal because the names of the parties casting the same did not appear upon the list at all, and notably so in the Michigan and Wisconsin cases. Of the Massachusetts cases cited, in Whitaker v. Cummings it appeared that the vote of one Graham, whose name had previously appeared on the list and had before the election subsequently been erased, was received by the election officer and counted. At the same time Graham was not a resident of the ward in which he voted and had no right to vote there, and the decision of the committee that his vote ought not to have been counted was just and reasonable. In the case of Capen v. Foster, 12 Pick. 485, which was a suit brought against the election officers by one whose vote had been refused because his name was not on the list of qualified voters, it was decided that the voter had no cause of action, but it was not decided that if his name had been placed upon the list irregularly that his vote should not be counted, and that is the question at issue in this case.

It is to be noted that in this case (Capen v. Foster), which has been so frequently cited in the report of the majority, Chief Justice Shaw said: "The Constitution simply gives the right of elective franchise and prescribes the qualifications of the voters, but leaves the mode and manner of exercising the right open to regulation by the Legislature," and the head-note of said case is as follows, viz.: "The provision in statute 1821, chapter 110, and statute 1822, chapter 104 (subsequently incorporated in section 9 of chapter 7), requiring that, previous to an election, the qualifications of voters shall be proved and their names be placed on an alphabetical list or register, is not to be regarded as prescribing a qualification in addition to those which, by the Constitution, entitle right of voting which was competent to the Legislature to make."

While, in all the cases cited, the names of the voters did not appear upon the list of voters, yet, in the case at hand, the names of all the voters were placed upon the list by the board of registrars and were open to inspection and criticism for nearly a week previous to election, and there must of necessity be a different construction placed upon a vote cast by a party whose name was placed upon the registration list by the proper officials than upon that cast by a party whose name has never been upon the list.

But, assuming for the sake of argument that these votes so cast were illegal, it does not seem to the minority of this committee that sufficient evidence has been presented to warrant the conclusions arrived at by the majority, to the effect that the seat should be declared vacant.

The rule of law that "the burden of proof rests upon the plaintiff" holds with especial emphasis in contested election cases. McCrary on Elections, § 306.

"An election return cannot be set aside, or the declared result of an election avoided, unless it be proved that illegal votes have been cast against the sitting member, and would have changed the declared result." Barr et als., petitioners, Loring & Russell's Election Cases, 254.

Upon the most liberal construction of the evidence presented in favor of the petitioner and against the sitting member, the sitting member would still have a majority of one vote, and your minority feel that, in any event, the seat should not be declared vacant, even upon the construction given to the statute by the majority, unless it be found, after an examination of every voter whose name was thus placed upon the list, that a sufficient number of such votes were cast which, being deducted from the total result as announced, would leave the petitioner a majority of votes. It is not sufficient to show that illegal votes were cast, but it must be shown clearly and positively that a sufficient number of illegal votes were cast to change the result.

We, as a minority of the committee, therefore recommend that the petitioner have leave to withdraw.

[Upon the presentation of the report, and the resolution of the majority of the committee to the House, the following resolution was unanimously substituted:—

Whereas, It does not appear from the committee's report that the votes illegally registered would have changed the declared result; therefore

Resolved, That the petitioner have leave to withdraw.

The resolution so substituted was then unanimously adopted. — House Journal, 1886, p. 346.]

HENRY C. HASKELL v. HENRY W. HOPKINS.

House Document, No. 201. March 18, 1886. Report by ALFRED H. BRYANT.

Recount of Votes refused. Where the sitting member was declared elected by a plurality of five votes, the mere fact that there was a discrepancy of one vote between the whole number of votes cast for representative in a town of the district and the number of names checked upon the voting list, and that at the closing of the polls the register of the patent ballot-box used, owing to some defect in its mechanism, indicated nearly one hundred more votes as cast than were in fact cast at the election, is not sufficient reason for granting a recount of the votes of such town by the House of Representatives.

The committee on Elections, to whom was referred the petition of Henry C. Haskell of Deerfield for a recount of the votes cast for representative in the fourth Franklin district, having heard the parties, present the following report:—

The said district comprises the towns of Deerfield, Conway and Whately. In this district, six hundred and sixty-three votes were cast for representative. Of these, Henry W. Hopkins received three hundred and thirty-four, and Henry C. Haskell three hundred and twenty-nine, as appeared from the returns from said district. Henry W. Hopkins was declared duly elected as representative from said district, and a certificate of election in due form of law was issued to him.

The petitioner based his claim to a recount upon two grounds:—
First, That in Conway a discrepancy occurred between the votes as counted, the check-list and the register of the ballot-box of more than enough to change the result of said election.

Second, That the count in said Conway was erroneous.

At the hearings before the committee it appeared that the whole number of votes cast in said Conway was two hundred and twenty-nine, of which, according to the returns, said Hopkins received one hundred and sixty-one and said Haskell sixty-seven. One ballot did not bear the name of any candidate for representative. The total number of names checked upon the voting list, as first counted, was two hundred and twenty-six, but, upon a second count, made immediately after the first, the number of names checked was found to be two hundred and twenty-eight. At the closing of the polls the register of the ballot-box marked three hundred and twenty-three. The registering mechanism of the ballot-box did not work properly. When the numbers one hun-

dred and two hundred were reached the box would not register until some difficulty in the mechanism was obviated. Before the defect was remedied several votes were cast without being registered. Your committee did not, under these circumstances, deem the discrepancies between the number of votes, the check-list and the register of the ballot-box sufficient reason for granting a recount.

But as evidence was offered tending to show an inaccuracy in the count of votes in said town of such a nature that the committee regarded it as its duty to recount the votes,* the town clerk of Conway was summoned to appear with the ballots cast in said election.

The result of the recount is as follows: -

Henry W. Hopkins,			•	160
Henry C. Haskell, .				67

By the recount Henry W. Hopkins lost one vote, and his plurality was reduced to four, but the result of the election was not changed.

The committee, therefore, report that the petitioner have leave to withdraw.

[The report of the committee was accepted. — House Journal, 1886, p. 351.]

• [NOTE BY THE EDITOR.—The editor is informed by the chairman of the committee that the recount in this case was granted upon evidence of an omission by the selectmen to count a small pile of ballots, of such a nature as to call for a recount.]

HOUSE-1887.

Committee on Elections. — Messrs. Otis C. Wardwell of Haverhill, Chairman; Thomas H. Noonan of Boston, William H. Foote of Westfield, William P. Taylor of Townsend, Andrew Quinn of Fall River, John E. Hayes of Boston, and Roland Turner of Scituate.

Peter T. Carroll v. John F. O'Connor.

Report unprinted, by Mr. WARDWELL, Chairman.

[This was a petition for the seat held by the respondent for the eighteenth Worcester district. The votes for representatives, for reasons not reported, were counted by the committee, and the sitting member found to have a piurality. The committee thereupon reported leave to withdraw, and the report of the committee was accepted. — House Journal, 1887, p. 222.]

HOUSE-1888.

Committee on Elections. — Messrs. WILLIAM H. PREBLE of Boston, Chairman; Frank A. Fales of Norwood, Thomas F. O'Neill of Sudbury, Andrew Quinn of Fall River, Michael J. Garity of Boston, George Dennis of Gloucester, and George R. Perry of Norton.

[No cases.]

SENATE-1889.

Special Committee. — Hon. HENRY H. SPRAGUE, Hon. JOHN C. CROSBY,
Hon. WILLIAM N. DAVENPORT.

ROBERT HOWARD v. JOSEPH O. NEILL.

Senate Document, No. 10. Jan. 18, 1889. Report by all the committee.

Mistake in Name of Candidate. Votes cast for Joseph Howrad should, in an election controversy, be counted for Joseph Howard, upon proof that the name Howrad was printed by mistake upon certain ballots, and was intended for Howard; and that no person by name of Howrad was a known candidate for senator, or lived in the district.

Recount of Votes by Senate. Rule. After votes have been recounted by the aldermen of a city, as provided by law, the votes will not be recounted by the Senate, in an election controversy, unless there are substantial and strong reasons for believing that there was fraud or error in the recount by the aldermen which would change the result.

Same. Facts not justifying Recount. The mere fact that in recounting votes all the aldermen did not recount all the votes, but were divided into sub-committees, all the members of each sub-committee counting all the votes assigned to such sub-committee,—and that there was some difference between the first count by the election officers and the recount by the aldermen,—will not justify a recount by the Senate.

Effect of Illegal Votes upon the Election. The Senate will not investigate the validity of votes cast and challenged at the election, unless it appears that the result might be changed by such investigation.

Same. The official return of votes, being prima facie correct, cannot be set aside by proof that votes were cast by persons not entitled to vote, unless it also is shown that the election officers in receiving such votes acted dishonestly or collusively, or that such votes were cast for the successful candidate and that their rejection would change the result.

The special committee to whom was referred the petition of Robert Howard, that the seat now occupied by Joseph O. Neill as senator of the second Bristol senatorial district may be given to him, having considered the same, submit the following report:—

Mr. Howard and Mr. Neill both appeared before the committee and produced evidence, but were unattended by counsel.

Mr. Howard alleged, as set forth in his petition (a copy of which is hereto annexed), that by the official return of the election of senator in the second Bristol senatorial district, certain votes were cast for Robert *Howard* for senator; that these votes, though not so counted in the return, were intended for and should be counted for himself; that, if the votes be so counted, he will have a plurality of the votes cast for senator; and that he is

entitled to the seat, instead of Mr. Neill, who received the certificate of election.

Mr. Neill denied Mr. Howard's claim to the seat, and in answer to the petitioner contended —

(1.) That the votes for Robert Howard for senator were not intended and should not be counted for Robert Howard.

In case, however, the votes for Robert Howard should be counted for Robert Howard, and the result thus give Mr. Howard an apparent plurality, Mr. Neill further claimed —

- (2.) That an investigation should be had of certain challenged ballots containing the name of Robert Howard for senator, which had been illegally received in the city of Fall River, and which should be rejected, the number of challenged ballots so illegally received being greater than the apparent plurality given Mr. Howard by counting for him the *Howard* votes.
- (3.) That a recount should be made of the votes for senator in Fall River, inasmuch as errors had been made by the aldermen in their recount of the votes for senator in that city, and as the votes of that city, if correctly counted, would still give him (Mr. Neill) a plurality of votes in the district over Mr. Howard.
- (4.) That the votes cast for senator in ward three in Fall River, which gave Mr. Howard a plurality of over five hundred votes, should be thrown out, inasmuch as there was a large number of persons, qualified voters in that ward, who were absent in New York during the day of election, but whose names were checked upon the voting lists as having been voted upon.

First. The first question was in regard to the votes cast for Robert Howrad. The committee found that by the official return for senator in the second Bristol district,—

Joseph O. Neill of Fall River received votes,	•	4,663
Robert Howard of Fall River received votes,		4,642
Robert Howrad of Fall River received votes,		60
Herbert A. Skinner of Fall River received votes,		127

Thus giving Joseph O. Neill a plurality of twenty-one votes over Robert Howard. If, however, the votes for Robert Howard were counted for Robert Howard, Mr. Howard would have a plurality of thirty-nine votes over Mr. Neill.

It appeared that Mr. Burgess, one of the Republican candidates for representative in Fall River, gave a verbal order to Patrick Delaney of the firm of Delaney, Dillon & Co., printers of the regular Democratic ticket, for a split ticket, so called, which should contain the names of all the regular Democratic nominees, except that Mr. Burgess's name should be substituted for that of

one of the Democratic candidates for representative. The tickets were printed hastily, on the Saturday evening preceding the election, and the name of Robert Howrad for senator was by mistake inserted for that of Robert Howard, the letters "ar" having been inadvertently transposed by the compositor. The proof was read only by Mr. Delaney, who failed to discover the mistake. Burgess received one of the ballots before the day of election, but failed, he said, to notice the mistake. The remainder of the ballots were delivered to Mr. Burgess on election day, shortly before nine o'clock, the hour of opening the polls, and he hired persons to distribute them in his interest at six of the Fall River precincts. The mistake was not generally discovered until about ten o'clock in the forenoon, at which time Mr. Burgess says the error was first called to his notice. He immediately caused the ballots to be withdrawn from his distributors, and took them back to the printer, who declared that it was an unintentional error and oversight, and refunded the money paid for them. No evidence was offered to show that any other ballots were cast containing the name of Howrad than those so printed by Delaney. It was shown that there was no known candidate for senator in that district by the name of Robert Howrad; that the name of Howrad was not to be found in the directory or on the voting list of Fall River; and the mayor, the city clerk and other citizens who came before the committee did not know of any person by the name of Howrad living in Fall River. There was no evidence to satisfy the committee that the ballots cast for Robert Howrad were intended as votes for any other than Robert Howard.

The committee believe that the nature of the error and the accompanying circumstances were such as to justify the conclusion that those voters who cast ballots containing the name of Robert Howrad for senator intended to vote for Robert Howard; and, in order that the will of the electors shall not be defeated, that the votes for Robert Howrad should be counted for Robert Howard. Under similar circumstances, in preceding cases, votes for Edwin Waldron have been counted for Edwin Walden; votes for Solomon D. Hood, for Salmon D. Hood; votes for George Bartholomesz, for George Bartholmesz; and votes for Thomas T. Wright have been counted for Joseph T. Wright. McGibbons v. Walden, House, 1877, Loring & Russell's Election Cases, 289; Hood v. Potter, House, 1875, Ib., 217; Hobbs v. Bartholmesz, House, 1872, Ib., 182; Wright v. Hooper, House, 1865, Ib., 100.

^{• [}Note by the Editor. — The question is regarded by the courts in Massachusetts as one of identity, to be proved in each case as a fact. Upon the question whether Celeste and Celestia meant one and the same person the court stated the rule:

Second. The committee next considered the challenged ballots. They ascertained that ballots cast in Fall River, both for Mr. Howard and Mr. Neill, were challenged on various grounds, the larger number challenged being for Mr. Howard. They found, however, that the number of those for Mr. Howard which were challenged was less than thirty-nine,—that is, less than the plurality given Mr. Howard after counting for him the Howard votes; so that, should they, after receiving evidence regarding each challenged ballot, decide to throw out all those for Mr. Howard and retain all those for Mr. Neill, Mr. Howard would still have a plurality of votes. Further, Mr. Neill informed the committee at this period of their inquiry that he should offer no further evidence. The committee, therefore, decided that they were not called upon to make further investigation as to the challenged ballots.

Third. In asking a recount by the committee of the votes for senator in Fall River, Mr. Neill disclaimed any charge of fraud in connection with the recount by the aldermen, on which the official return was based. He stated, as the reason why he asked that such recount should be made by the committee, that the aldermen had made their recount hastily, and that there were great differences between the first count of the votes, as made by the ward officers, and the subsequent recount made by the aldermen.

The committee found that in making the recount the eight aldermen began by each counting all the votes for senator, but that after thus counting a few precincts they were divided into sub-committees, containing members of both parties, and a portion of the ballots were assigned to each sub-committee to count; that all the members of each sub-committee counted all the ballots so assigned to their own sub-committee; that the number of ballots cast in Fall River was nearly eighty-one hundred; and that between four and five hours were occupied in the recount.

"The province of the court and jury in cases like the present is governed by the following rule: if two names, spelled differently, necessarily sound alike, the court may, as matter of law, pronounce them to be idem sonans; but if they do not necessarily sound alike, the question whether they are idem sonans is a question of fact for the jury." Commonwealth v. Warren, 143 Mass. 568. And see Commonwealth v. Gormley, 133 Ib., 580; Commonwealth v. Brigham, 147 Ib., 414. There is no presumption of law that Frank E. White is Frank A. White, as it is settled in Massachusetts that a middle name or initial is part of the name, and in a criminal proceeding a variance in regard to it is fatal. Commonwealth v. Buckley, 145 Mass. 181. In an election controversy, or similar proceeding involving the question of identity, evidence is admissible to show what person was intended by the name used. So it is competent to show that A. M. Allen was Augustine M. Allen Carleton v. Rugg, 149 Mass. 550; that E. T. Shepard was intended in a commission to take the deposition of E. S. Shepard. Parker v. Parker, 146 Mass. 320. See note to Wright v. Hooper, Loring & Russell's Election Cases, 102.]

There were but two considerable variances between the first count by the ward officers and the recount by the aldermen. In ward four, precinct B, in the recount Mr. Neill lost seven votes and Mr. Howard gained forty, a gain of forty-seven votes for Mr. Howard. In ward five, precinct A, Mr. Neill gained fourteen votes and Mr. Howard lost fourteen votes, a gain for Mr. Neill of twenty-eight votes. There were other slight variances by which both candidates gained and lost, but Mr. Howard received a plurality of the votes on the first count by the ward officers as well as in the recount by the aldermen, if the *Howard* votes be counted for him.

Both Mr. Neill and Mr. Howard were present at the recount, and neither made any objection to the proceedings, but both apparently acquiesced in them.

The provisions of the Massachusetts statutes are liberal in granting a recount of the votes cast at an election, after they have been once counted and the result declared by the ward or town officers. The verification of the votes made by a recount, so provided by law, should not be further questioned by a legislative body in the exercise of its power as a final judge of the election and qualifications of its own members unless there are substantial and strong reasons for believing there was fraud or error in the recount, which would change the result.

The committee are satisfied from the evidence that the recount in this case was not hastily or improperly made by the aldermen. There were variations between the first count and the recount made by the aldermen; but the mere fact of such variations existing to the extent named, unaccompanied by any charge of fraud, or more specific reasons for believing that errors had been made by the aldermen sufficient to change the result, would not, the committee believe, justify them in making a second recount.

The committee seem to be sustained in this conclusion by the cases of Rice v. Welch, Senate and House, 1868, Loring & Russell's Election Cases, 128; O'Connor v. Locke, House, 1878, Ib., 310; MacMahan v. McGeough, House, 1883, Ib., 370; Collins v. Cogswell, Senate, 1885, Ib., 390.

The adoption of a contrary principle would seem to invite candidates to apply for a recount whenever defeated by a small plurality, on account of the possibility of error which always exists; would entail in the future long and tedious labors on the part of members of the Legislature; and would be opposed to public policy.

Fourth. Upon the contention of Mr. Neill that the votes of ward three should be thrown out, because the names of certain

legal voters in that ward were checked upon the voting list as having been voted upon when, in fact, these voters were absent from the city during the day of election, the committee held to the rule laid down in the case of Barr et al., petitioners, in 1876. (Loring & Russell's Election Cases, 254.) The rule as there stated is, that the official return of votes, being prima facie correct, cannot be set aside by proof that votes were cast by persons not entitled to vote, unless it is also shown that the ward officers in receiving such votes acted dishonestly or collusively, or unless it is proved that such votes were cast for the successful candidate, and that the rejection of such votes would change the result. This principle is supported by the decisions of the supreme judicial court. (See cases cited in note to Barr et al., supra.) Under this rule it was necessary for Mr. Neill to prove not only that the names of the absent voters were voted upon by others illegally, but also that persons so illegally voting, in number at least equal to Mr. Howard's ascertained plurality, voted for Mr. Howard. Mr. Neill informed the committee that he should not offer testimony upon this point beyond the single witness who, while the committee was considering the earlier questions in the controversy, had offered evidence tending to show one such illegal vote for Mr. Howard. The committee consequently did not proceed further upon this request of Mr. Neill.

For the reasons above set forth the committee are of the opinion that Mr. Howard was elected senator in the second Bristol district, and is entitled to the seat which he claims in his petition, and they recommend the passage of the accompanying resolution.

[The resolution declared that the petitioner was duly elected senator and entitled to the seat. The resolution was adopted.—Senate Journal, 1889, d. 77. Mr. Howard qualified and took the seat.—Ib., p. 169.]

HOUSE-1889.

Committee on Elections. — Messrs. William H. Preble of Boston, Chairman; Robert H. Bowman of Boston, John E. Heslan of Boston, Charles Howes of Ashfield, Francis W. Kittredge of Boston, Ellis B. Purrington of Mattapoisett and John F. Gillespie of Boston.

GEORGE H. BOND v. JOHN H. CROWLEY.

Report unprinted, by Mr. HESLAN.

[This was a petition for the seat held by the respondent for the fourteenth Suffolk district. The committee, without stating the reasons, reported leave to withdraw and the report was accepted. — House Journal, 1889, p. 97.]

SENATE-1890.

Special Committee. — Hon. HENRY L. PARKER, Hon. FREEMAN HUNT and Hon. ALFRED S. PINKERTON.

B. Frank Southwick v. George D. Hart.

Senate Document, No. 21. Jan. 28, 1890. Report by all the committee.

Recount of Votes refused. Votes will not be recounted by the Senate unless the petitioner shows probable cause for believing that such a mistake was made or fraud committed in ascertaining the result of the vote as would change the result of the election. The burden of proof is upon the petitioner.

Imperfect Marking of Official Ballot. Ballots in the form prescribed by Act of 1889, chapter 413, amending Act of 1888, chapter 436, section 10 (the Australian Ballot Act), although imperfectly marked by the voter will be counted if the intention of the voter is clearly ascertainable.

HENRY WARDWELL for petitioner. Chas. Theo. Russell, Jr., for sitting member.

The special committee to whom was referred the petition of B. Frank Southwick praying for a recount of the ballots cast for senator in the fifth Essex senatorial district, and that the seat now occupied by George D. Hart as senator of said district may be awarded to the petitioner, have duly considered the same, and submit the following report:—

It appears from the original returns made to the secretary of the Commonwealth and transmitted to the governor and council that the vote for senator in said district, as reported, was:—

						Hart.	Perkins.	Southwick
Danvers, .						323	41	578
Saugus, .					.	170	42	262
Groveland						119	9	117
Georgetown					.	134	11	151
Lynnfield, .	•				. 1	29	17	62
Boxford, .					.	41	10	87
North Ando	ver.				.	172	23	202
Middleton, .	•				.	41	5	75
Lynn,					. 1	1,155	82	709
Peabody, .			•	•	.	693	12	595
Wenham, .		•	•	•	•	44	6	79
Total, .						2,921	258	2,917

This return would give Mr. Hart a plurality of four votes.

On due notice given by Mr. Southwick to the various towns and voting precincts, a recount was had in all the towns and voting precincts in the district, and amended returns were made to the secretary of the Commonwealth from all the towns and voting precincts except from the towns of Danvers, Saugus and Groveland.

The abstract of the vote after these amended returns had been made, as it appears on file in the office of the secretary of the Commonwealth, was the basis on which Mr. Hart was declared elected, and was as follows:—

							Hart.	Southwick.	Perkins.
Boxford,							41	90	10
Danvers,							323	578	41
Georgetown						.	135	151	11
Groveland,						.	119	117	9
Lynn, Ward		6. 7.					1,155	709	82
Lynnfield.	. ′					. 1	29	62	17
Middleton,							41	75	5
North Ando	ver.						176	203	29
Peabody,							707	609	15
Saugus,						.	170	262	42
Wenham,	•		•	•	•		44	79	6
Total,						.	2,940	2,935	261

This return shows a plurality of five for Mr. Hart.

The recount for the three towns which failed to make amended returns, omitting the vote for Mr. Perkins, which does not affect the result, gave the following:—

									Hart.	Southwick.
Danvers,									322	581
Saugus, . Groveland,								.	170	261
Groveland,	•	•	•	•	•	•	•	•	121	109
Total,								.	613	951

Making a gain for Mr. Hart of seven votes. So that if these three towns had amended their returns in accordance with the recount, the vote upon which Mr. Hart was declared elected could have given him a plurality of twelve votes instead of five.

The petitioner alleged "that there were errors in counting the ballots in the various places comprising said district which, if

corrected, would show your petitioner to have been elected; that the same construction of the new law under which said election was held was not followed in said places nor any uniformity of method adopted therein of determining what ballots were under said election law valid and what invalid, in the following particulars among others, namely, in certain wards in the city of Lynn, in North Andover and Georgetown and other places ballots marked at the left of the candidate's name were counted, while in Danvers, Wenham, Saugus and other places such ballots were rejected; that in certain wards in the city of Lynn ballots marked in the right margin were not counted, while such ballots were counted in other places in said district; that in certain wards in said Lynn ballots marked otherwise than with a cross, as required by law, were counted; that in Danvers and certain wards in said city of Lynn and others of said towns, ballots were returned asblanks, in which the intention and choice of the voter were indicated, though the ballots were not prepared in strict conformity to the requirements of the statute.

"That if the ballots cast in said district for senator are counted in accordance with any uniform and proper method, either of requiring a strict conformity to the law or giving effect to the choice of the voter where it can by any means be discovered or otherwise, it will appear that your petitioner received a plurality of said ballots and was elected senator."

By section 31, chapter 299 of the Acts of 1887 and section 1 of chapter 262 of the Acts of 1886, it is provided that when any error is claimed in election returns the board of aldermen in one case and the selectmen of the town in the other case, upon proper notice duly filed, shall within a specified time after an election open the envelopes and examine the ballots thrown and "determine the questions raised."

It was claimed by the counsel for the sitting member that the intention of these acts, as shown by the language "determine the questions raised," was to make the recounting final in the absence of fraud and in the absence of any mistake other than what might occur in the exercise of judicial authority. In other words, that the local boards act judicially in determining the questions raised, and that although the body to which the contesting parties claim to be elected may have the arbitrary right to review the action of such local boards, yet that it is not in accordance with precedent or policy so to do.

The counsel for the contestant, on the other hand, contended that the function of these local boards was executive rather than judicial, and that their action was reviewable.



The committee ruled, however, that, to justify the Senate in proceeding to a recount of the votes, or a review of the action of the local boards, the petitioner must show probable cause for believing that such a mistake had been made or fraud committed in ascertaining or assuming the result of the vote as would change the result of the election. Rice v. Welch, Loring & Russell's Election Cases, 128; Burt v. Babbitt, Ib., 179; Peck v. Reed, Russell's Election Cases for 1886, 7; ante, p. 5.

The petitioner at the final hearing conceded that if all the defective ballots were counted the result of the election would not be changed, but would give Mr. Hart an increased plurality; but he also claimed that if all defective ballots were rejected upon a recount Mr. Hart would lose thirty-four votes and the petitioner would lose twenty-four, making a net loss of ten for Mr. Hart, and that this would either result in a tie vote or elect Mr. Southwick by a plurality of one.

To adopt the claim of the petitioner, and reject all defective ballots, would be to disregard all precedent (which is to the effect that where imperfect ballots are in question, if the intent of the voter is clearly ascertainable, they should be counted), for, as to a considerable number at least of these defective ballots, there can be no question as to the intent of the voter, and of those where such intent is clear the larger number would seem to have been cast for Mr. Hart.

The evidence, however, in the judgment of your committee, failed to sustain the position of the petitioner, for, proceeding upon his assumption and rejecting all defective ballots, the committee are satisfied upon the evidence that Mr. Hart would still be elected by a plurality of two votes.

Your committee are therefore of opinion that no sufficient evidence has been produced to justify the Senate in proceeding to a recount of votes, the burden being upon the petitioner to produce such evidence, and it is furthermore the judgment of your committee that no sufficient evidence has been introduced to show probable cause for believing that any such mistake has occurred, or any such fraud or illegality has been committed, in ascertaining the result of the election, as would change its result.

As the petitioner has failed to show by a preponderance of evidence sufficient cause for reviewing the action of the local recounting boards, the committee have deemed it unnecessary to pass upon any other question presented for their consideration.

They therefore recommend that the petitioner have leave to withdraw.

[The report of the committee was accepted.]

HOUSE-1890.

Committee on Elections. — Messis. Frederick J. Ranlett of Newton, Chairman; John E. Heslan of Boston, Henry Cook of Leominster, Alfred F. Field of Leverett, Charles Moore of Waltham, Augustus G. Perkins of Boston and John O'Brien of Lawrence.

CHARLES H. SHEPARD v. ROBERT K. SEARS.

House Document, No. 70. Feb. 4, 1890. Report by Frederick J. Ranlett, Chairman; Messrs. Cook and Perkins dissenting.

Recount of Votes. Recount by Selectmen not necessarily final.—The statutes, section 1 of chapter 262 of the Acts of 1886 (now section 104 of chapter 423 of the Acts of 1890) providing for a recount of ballots cast in a town, and giving the selectmen authority, upon proper petition, to examine the ballots and "determine the questions raised," does not make the selectmen a judicial tribunal whose decision is final. If the petitioner shows substantial and strong reasons for believing that there was fraud or error in the recount by the selectmen, which would change the result, he is then entitled to a recount by the House.

Same. If the selectmen, by reason of a mistaken construction of the law, improperly reject or admit ballots upon the recount by them, and the result is thereby affected, the petitioner is entitled to a recount by the House.

Imperfect Marking of Official Ballot.—The provisions of chapter 413 of the Acts of 1889, amending chapter 436 of the Acts of 1888 (the Australian Ballot Act), in prescribing a cross (X) to be made by the voter, and specifying the place for such mark, as the appropriate margin or place opposite the name of the candidate of his choice for each office, are directory and not mandatory,—so that a ballot informally or imperfectly marked should be counted, if it is possible to determine the intention of the voter.

Same. What Marks to be counted.— A mark in form of a cross (X) to the right of the name of a candidate on the official ballot, not in the square provided but before and on the line with the political designation, will, in an election controversy, be counted as a vote for the candidate against whose name the mark is made, — especially where the voter has marked for candidates for other offices in the same manner throughout the ballot.

Same. Presumption.—A voter who goes to the polls, receives the official ballot, enters the compartment, marks his ballot with a cross consistently throughout, and then deposits it in the ballot-box, is presumed to have intended to vote; and, if possible, the intention should be given effect.

CHAS. THEO. RUSSELL, Jr., for sitting member.

The committee on Elections, to whom was referred the petition of Charles H. Shepard alleging that there was no legal election of representative from the twenty-second Essex district at the election held Nov. 6, 1889, and praying that the votes cast for representative in said district may be examined and legally counted by the House, having considered the same, submit the following report:—

The committee gave extended hearings to the interested parties, the petitioner appearing in his own behalf and the sitting member by counsel.

The twenty-second Essex district is composed of the towns of Danvers and Middleton and is entitled to one representative.

By the original count of the election officers the petitioner appeared to be elected by a plurality of two votes; but by a recount duly made by the selectmen of said towns, at which both candidates were represented, the sitting member appeared to be elected by a plurality of three votes, the vote standing:—

For Robert K. Sears, .			53 8
For Charles H. Shepard,			535

The difference between the two counts was due to the discovery at the recount of certain additional votes for Mr. Sears as to which no question is now made.

The petitioner alleged, as grounds for a recount by the House, that eleven votes cast and counted in the town of Danvers "were marked irregularly, and were therefore defective under the present law; that of said eleven votes four were for the petitioner and seven for said Robert K. Sears, and that the rejection of said 'defective' votes would leave the result a tie."

The petition contained allegations of other irregularities attending the election, but no evidence was offered upon them, and at the final hearing the petitioner waived consideration of them by the committee, resting his case upon the alleged invalidity of the eleven votes aforesaid.

The petitioner did not contend that the seven ballots thus cast for the sitting member bore upon their face any evidence of corrupt prearrangement by which the secrecy of the ballot might be violated, nor that extrinsic evidence of such prearrangement could be offered.

The counsel for the sitting member contended that section 1 of chapter 262 of the Acts of 1886 (which provides for a recount of ballots cast in towns), by giving the selectmen authority to examine the ballots and "determine the question raised," has constituted the selectmen a judicial tribunal, whose decision was not reviewable by this House except in the exercise of its arbitrary authority.

In view of the opinion that the committee have taken of the ultimate facts of the present case, a determination of this question was not essential to a decision of this contest; but, as the question is logically preliminary to any consideration of the ballots referred to, it seems proper that it should be passed upon.

And the committee are of opinion that the construction contended for should not be adopted by this House; that the true intent of the statute was to provide an opportunity for a review of the original count under circumstances calculated to secure greater accuracy than is possible upon election day; and in such a manner that candidates might ascertain the exact condition of the vote. At this review the selectmen undoubtedly have authority to pass upon the questions raised, but to hold that their decision should be final upon such questions as are likely to be raised under our present Ballot Act would give to selectmen an authority the unrestricted exercise of which by partisan boards might lead to the most serious results.

Most of the "questions raised" under the Ballot Act of 1888 are questions of law, to wit, the construction of that act, whether it is mandatory or directory; and it seems eminently proper that the House, as the judge of the election of its members, should take upon itself the final decision of such questions.

The committee believe that by the adoption of this policy the House will not depart from long-established precedents to the effect that when a petitioner has shown "substantial and strong reasons for believing there was fraud or error in the recount (by the selectmen) which would change the result," he is then entitled to a further verification of the returns by the Legislature. If the "error" which he shows is the improper rejection or admission of ballots by the selectmen, by reason of their mistaken construction of the law, he has brought his case fairly within the above rule. See minority report (accepted by the House) in Bowker v. Bond, Loring & Russell's Election Cases, \$25.

Upon coming to the consideration of the validity of the eleven votes cast in Danvers, the committee proceeded upon an agreed statement by the parties as to the manner in which the ballots were marked. The voter had in each case marked a perfect cross to the right of the name of the candidate and in a line with it, but before the political designation. Moreover, in each case where this irregularity appeared, the voter had marked for candidates for other offices in the same manner throughout the whole ballot. It was further agreed that if these ballots were rejected the result was a tie, but that if they were counted the sitting member was elected by a plurality of three.

The petitioner contended that the Ballot Act of 1888 and the amendments thereto are mandatory throughout, and that in said eleven ballots, inasmuch as the cross marks were not in the designated square, the voter had failed to comply with the statute requirements and with the card of instructions issued in accord-

ance with the law by the secretary of the Commonwealth, and that the ballots should be rejected.

The statutory provisions bearing upon the form and marking of ballots, so far as they are material in this case, are as follows:—

SECT. 10. The ballots shall be so printed as to give to each voter a clear opportunity to designate by a cross mark (\times) in a sufficient margin at the right of the name of each candidate, his choice of candidates. . . .

SECT. 23. On receipt of his ballot the voter shall forthwith, and without leaving the enclosed space, retire alone to one of the voting shelves or compartments so provided, and shall prepare his ballot by marking in the appropriate margin or place, or cross (X) opposite the name of the candidate of his choice for each office to be filled. . . .

SECT. 26. If the voter marks more names than there are persons to be elected to an office, or if for any reason it is impossible to determine the voter's choice for any office to be filled, his ballot shall not be counted. . . . (Chap. 413, Acts of 1889.*)

The card of instructions to voters issued by the secretary of the Commonwealth contained the direction, "Make a cross (×) in the square at the right of the name of each person for whom you wish to vote." And the official ballot prepared by the secretary of the Commonwealth and used at said election contained a square on the right-hand edge of the paper in a line with the name of each candidate and immediately after his political designation.

It has been the tendency of all courts and legislative bodies to construe election statutes with the utmost liberality in favor of the ascertainment of the expressed will of the voter, and whenever the statutes do not most explicitly declare that particular informalities shall avoid the ballot their provisions are considered directory.

This tendency to the liberal construction of election statutes must have been familiar to the Legislatures that passed the Ballot Acts of 1888 and 1889; and, had they intended to make a hard and fast rule to govern the voter in the minutest details of voting, they could have found apt language in which to express such intention. There is but little language in the acts that can, according to the familiar rules of construction, be held to be mandatory. The strongest is to be found in section 26, but the same section contains a clause which seems to negative any construction which should hold the acts to be mandatory in their details:—

If for any reason it is impossible to determine the voter's choice for any office to be filled, his ballot shall not be counted.

[•] Now sects. 130, 162 of chap. 417 of the Acts of 1893.

It would seem that the necessary implication from this would be that, if it were possible to determine the voter's choice, his ballot should be counted though it might be informal.

Nor do a majority of the committee find anything in the general spirit and purposes of the acts from which they might be inferred to have a mandatory character. They were intended to give protection and independence to the voter, not to restrain him; to provide him with an official ballot and allow him to deposit it in secrecy, not to fetter him with details.

It will be observed that the Ballot Acts of 1888 and 1889 make no allusion to a "square at the right of the name." This expression appears only in the "card of instructions." The acts say "by marking in the appropriate margin or place a cross (×) opposite the name of the candidate." If the claim of the petitioner were to be adopted, the card of instructions would practically be incorporated in the acts and the whole then treated as mandatory, a result which it is difficult to believe was contemplated by the framers of these statutes. Indeed, it might fairly be said that the ballots in question in this case are marked in more technical accordance with the statute, more immediately opposite the candidate's name, than ballots would be which were marked in the square designated upon the official ballot at the right of the candidate's political designation.

Although the Ballot Acts in force in Great Britain and her dependencies are not identical in form and language with our own, they are identical in purpose and spirit, and the cases that have arisen under them are valuable as precedents here. In the leading English case of Woodward v. Sarsons, L. R. 10, C. P. 733, the rule is stated to be that "the paper must be marked so as to show that the voter intended to vote for some one, and so as to show for which of the candidates he intended to vote. It must not be marked so as to show that he intended to vote for more candidates than he is entitled to vote for, nor so as to leave it uncertain whether he intended to vote at all, or for which candidate he intended to vote, nor so as to make it possible, by seeing the paper itself, or by reference to other available facts, to identify the way in which he has voted. If these requirements are substantially fulfilled, then there is no enactment and no rule of law by which a ballot paper can be treated as void though the other directions in the statute are not strictly obeyed."

The above rule seems to be in perfect accord with any reasonable interpretation of our own Ballot Act, and the committee are aware of no case in which ballots marked with crosses at the right of candidates' names, but not within the spaces marked off for

them, have been held invalid. Their validity is expressly affirmed in *Shield* v. *Ennis*, 8 Irish C. L. 240; *Cameron* v. *McLennan*, Hodg. Election Cases, 671; *Robertson* v. *Adamson*, 3 Ct. of Sess. (4th Series), 978.

A majority of the committee are therefore of opinion that the eleven ballots in question in this case are not to be rejected for any technical non-compliance with the statute requirements, but that, if the intent of the voters can be clearly ascertained from them, they should, in accordance with familiar precedents, be counted as cast.

As to the intent of the voters in casting these ballots the committee believe that no reasonable doubt can be entertained. A voter who goes to the polls, receives the official ballot, enters the compartment, marks his ballot with a cross consistently throughout and then deposits it in the ballot-box, must be presumed to have performed these acts for the purpose of expressing his choice of candidates; and in the present case the expression of that choice seems clear.

A majority of the committee consequently are of opinion that these eleven ballots were properly counted by the selectmen, and that the sitting member was duly elected as shown by the returns.

They therefore recommend that the petitioner have leave to withdraw.

Messrs. Cook and Perkens of the committee do not concur in the report.

[The report of the committee was accepted.]

HENRY JONES v. LEWIS P. LORING.

House Document, No. 92. Feb. 11, 1890. Report by Frederick J. Ran-LETT, Chairman.

Recount of Votes refused. The right of recounting votes will be exercised only upon satisfactory preliminary proof of such substantial facts or well-grounded causes of suspicion as would induce strong conviction that fraud or mistake, prejudicial to the contestant, might appear upon such examination; and in the absence of such preliminary proof the returns of city and town officials should stand as correct.

Same. Rule applies to Recount of Marks upon Official Ballot. The Acts of 1888, chapter 436, and of 1889, chapter 413 (the Australian Ballot Act*), make no change in the rule governing the recount of votes by the House. The marks made by voters upon the official ballots will not be recounted by the House unless the petitioner shows such substantial facts or well-grounded causes of suspicion as would induce strong conviction that illegal or fatally defective votes had been cast and counted, and that their number was sufficient to change the result.

Imperfect Marking of Official Ballot. What Marks counted. Ballots with the cross (X) marked, not in the square or place designated, but on the line between the residence and political designation of a candidate, will in an election controversy be counted for such candidate, in absence of proof that such mark was intended to reveal the identity of the voter.

Same. Ballots with the cross (X) marked, not in the square or place designated, but on the line at the left of the name of the candidate, will in an election controversy be counted for such candidate, in absence of proof that such mark was intended to reveal the identity of the voter.

Same. Ballots marked with a caret or inverted V, or with a character consisting of two oblique strokes, like a rude letter Y, in the square designated on each ballot, opposite the name of the candidate, will in an election controversy be counted for such candidate, in absence of proof that such marks were intended to reveal the identity of the voter.

W. G. A. PATTEE for petitioner.

JOSEPH O. BURDETT for sitting member.

The committee on Elections, to whom was referred the petition of Henry Jones for the seat now held by Lewis P. Loring as representative from the fourth Plymouth district, having met the parties and heard their evidence and the arguments of counsel, submit the following report:—

The said district is composed of the towns of Hingham, Hull and Cohasset, and is entitled to one representative.

The petition alleged, and it was not disputed, that the total vote for representative in said district at the annual state election was declared as follows:—

For Lewis P. Loring,						443
For Henry Jones, .						441
For Thomas Stephenson.	 _		_	_	_	64

^{*} Now chapter 417 of the Acts of 1893.

And that at a recount duly had the vote was declared as follows:—

For Lewis P. Loring,		•			444
For Henry Jones, .					442
For Thomas Stephenson,					64

The difference between the two counts was due to the discovery at the recount of an additional ballot for Mr. Jones which was originally overlooked and to the admission of a ballot for Mr. Loring which was originally rejected. These ballots are hereinafter referred to as Nos. 22 and 23 respectively.

The petitioner alleged "that in said election in said towns of Hingham and Cohasset, and at the recount of votes in said towns, certain votes which were marked illegally, improperly and in violation of the provisions of chapter 436 of the Acts of 1888 and acts in amendment thereto, were illegally, improperly and irregularly counted for said Lewis P. Loring and for said petitioner, and that if the aforesaid votes are not counted for said Loring and said Jones, your petitioner received a majority of votes cast in said district . . . and was duly and legally elected."

The petition contained proper specifications of the alleged defective ballots, and a witness who represented the petitioner at the recount in Hingham and Cohasset testified to the number and marking of said ballots substantially as alleged.

The sitting member, on the other hand, produced evidence which tended to contradict the petitioner's testimony as to Hingham and Cohasset ballots, and also further evidence, which was not contradicted by the petitioner, of additional informal ballots in all the towns of the district.

At the conclusion of the testimony counsel for the petitioner contended that, although the committee might not be satisfied from the evidence that the petitioner should be declared elected, a prima facie case had nevertheless been made out which entitled the petitioner to have the ballots examined and recounted by the committee.

The rule governing applications for a recount of votes by the House is well established by a long line of decisions, and is, perhaps, best stated as follows:—

"The right of recounting votes will be exercised only upon satisfactory preliminary proof of such substantial facts or well-grounded causes of suspicion as would induce strong conviction that fraud or mistake, prejudicial to the contestant, might appear upon such examination; and in the absence of such preliminary

proof the returns of city and town officials should stand as correct." Rice v. Welch, Loring & Russell's Election Cases, 128.

The committee find nothing in our present Ballot Act, or in the character of the questions that arise under it, that should lead to any modification of the above rule. Its object is clear,—to prevent candidates who are defeated by a close vote from coming to the House for a recount upon the mere possibility that it may develop something in their favor. The rule, therefore, is that the petitioner must show substantial facts tending to the conclusion that a recount would or might change the result. The simple fact that the vote is close does not, of itself, affect the question.

As applied to the present case the rule would require that the petitioner should show such substantial facts or well-grounded causes of suspicion as would induce strong conviction that illegal or fatally defective votes had been cast in the district, and that their number was sufficient to change the result. The petitioner is not required to prove this beyond a reasonable doubt; but, on the other hand, he is not entitled to have the case considered upon his ex parte testimony; it must appear upon the whole preliminary proof that there is probable cause for believing that a recount might change the result.

Adopting this rule, and construing the testimony with considerable latitude in the petitioner's favor, the committee find that the following "informal" ballots were cast and counted in said district.

Nos. 1 to 11. Ballots with a cross mark between residence and political designation: Loring, 7. Jones, 4.

Nos. 12 and 13. Ballots with a single oblique stroke at the right of the name and in the compartment with it, or in the square: Loring, 1. Jones, 1.

Nos. 14 and 15. Ballots with a cross between Christian name and surname: Loring, 1. Jones, 1.

Nos. 16 to 20. Ballots with a cross mark at the left of the name: Loring, 3. Jones, 2.

No. 21. Ballot with a caret, or inverted V, in the square: Loring, 1.

No. 22. Ballot with a character consisting of two oblique strokes, like a rude letter Y, in the square: Jones, 1.

No. 23. Ballot with a figure 2 in the square, other candidates being marked with other figures: Loring, 1.

In each of the above-described ballots (except No. 23) the voter had marked for candidates for other offices in the same manner throughout his ballot. No evidence was offered to prove that any of these marks were intended to reveal the identity of the voter.

Upon the question whether the above ballots were properly counted as being in substantial compliance with the requirements of the Ballot Act (Acts of 1889, chap. 413) the committee report their conclusions, so far as they are material, as follows:—

Nos. 1 to 11, being of the same character as those described in their former report, accepted by the House (Shepard v. Sears, ante, p. 30), are governed by that case, and were properly counted.

Nos. 12 to 15, being equally divided between the candidates, do not affect the result.

Nos. 16 to 20. As to the validity of these ballots the committee entertain no doubt. Section 23 of the Ballot Act, which is the only section that contains directions to the voter how to mark his ballot, provides that he "shall prepare his ballot by marking in the appropriate margin or place a cross opposite the name of the candidate of his choice. . . ." It does not say to the right of the name; and although section 10 provides that "the ballots shall be so printed as to give to each voter a clear opportunity to designate by a cross mark in a sufficient margin at the right of the name his choice of candidates," it is not believed that these sections, one containing directions to the secretary of the Commonwealth and the other containing directions to the voter, can be fairly construed together so as to bind the voter to an exact observance of this matter of detail. If the directions in the statute are not explicit, the voter cannot be held to the most rigid construction that can be put upon them; on the contrary, when the question is as to nullifying the will of the voter, considerable latitude may fairly be allowed to a voter who seems to have considered that "the appropriate margin" was that margin which is nearest the candidate's name, "opposite" which he is directed to mark.

Although the English Ballot Act is more explicit than our own, and directs the voter to "place a cross on the right-hand side opposite the name of each candidate for whom he votes," it was nevertheless held in the carefully considered case of Woodward v. Sarsons, L. R. 10, C. P. 733, that a ballot marked with a cross at the left was valid, as substantially indicating that the voter intended to vote for the candidate against whose name it was placed. In cases in which crosses at the left have not been counted the reason generally given is that the mark in that place may be an identifying one, a reason which the committee believe does not apply to this case.

Nos. 21 and 22 may be considered together, and the committee are of opinion that these marks, though carelessly made, are in substantial compliance with the statute. Even in courts that have been inclined to place the strictest construction upon the Ballot Act the rule has been adopted that rough or imperfect crosses, or marks involving the use of more than a single stroke, are to be treated as crosses; thus in *Robertson* v. *Adamson*, 3 Ct. of Sess. 978, certain marks with a loop at the top, like a rude figure 1 or 7, were counted, and in *Hawkins* v. *Smith*, 8 Can. Sup. Ct. 676, a character described as an inverted V was held valid. The committee believe that a rule as liberal as this may safely be adopted here.

The committee are further of the opinion that none of the marks above referred to are liable to any reasonable suspicion of being upon their face identifying or preconcerted marks. They are evidently the result of carelessness, not of corruption.

The exercise of such ingenuity as might be expected of a voter who was disposed, by corrupt prearrangement, to put a distinguishing mark upon his ballot, would readily devise some method of identification that would be equally clear to a party to the arrangement, and vastly more difficult of detection by the election officers, or others not parties to it. That such a voter should risk the validity of his ballot by marking it so conspicuously as to call immediate attention to the peculiarity seems hardly within the range of probability.

It would further seem that such an over-suspicious interpretation of irregular marks would afford counting boards an excuse for the rejection of informal ballots rather than any valid reason for so doing, and would result in the disfranchisement of honest though heedless voters rather than the punishment of unscrupulous ones.

In the present case, at least, there being no extrinsic evidence that the secrecy of the ballot has been violated, and the peculiarities of marking being common to the ballots for each candidate, the committee believe that the argument referred to is entitled to no weight.

The marks are, further, of such a character as clearly to reveal the voter's intention. They are marks of choice, not of cancellation. There being three candidates upon the ballot, of whom only one was to be elected, the voter has in each instance set his mark opposite the name of one. The only reasonable inference is that he intended to vote for that candidate. According to the general rule applicable to the construction of election statutes, and according to the spirit of this act as manifested in section 26, the intent of the voter must govern, and his ballot be counted.

It is, therefore, the judgment of the committee that the ballots referred to, being in substantial compliance with the requirements of the statute, and not open to the objection of violating its spirit, and furthermore, clearly revealing the intent of the voter, were properly counted for the respective candidates.

As to ballot No. 23 it is not necessary to express an opinion, for even if it be rejected, the sitting member would still have a plurality of one vote.

The committee are therefore of opinion that no satisfactory evidence has been produced to show probable cause for believing that a sufficient number of illegal ballots were cast at said election to change the result.

They therefore unanimously recommend that the petitioner have leave to withdraw.*

[The report of the committee was accepted.]

• [NOTE BY THE EDITOR. - Rule as to Count of Imperfect Marks on Official Ballot. In the above case and the two preceding cases, the Senate and House indicate the intention of applying to the new system of voting, as far as applicable, the same rule of construction that was followed under the old system. It was early settled by the court in Massachusetts (Strong, pet., 20 Pick. 484) that, in determining an election, "the only object should be to ascertain the expressed will of a majority of the electors, and with this in view, and with the guidance of good practical sense, unfettered by technical rules and nice distinctions, there will be no danger of mistaking the voice of the electors." Morton, J., p. 493. This rule, that the intention of the voter should control the construction and effect of the vote, has invariably been followed in election controversies. Thus, under the old system of voting, votes for persons under a wrong or misspelled name have been counted for the candidate, if the intention was reasonably clear. Howard v. Neill, ante, p. 23; Wright v. Hooper, Loring & Russell's El. Cases, note, p. 102. The new system (Australian Ballot Act) makes no change in the right of election. It relates entirely to the mode of election. The right to vote and to have the vote counted remains precisely as before. The method of expressing the intention of the voter alone is changed, and the details of the change are mandatory only so far as they are necessary to carry out the purposes of the new law. The leading purpose was to secure greater freedom and secrecy in voting by providing an official ballot, a marking in a secret compartment, and a deposit of the ballot in the ballot-box without exhibition. If these purposes are accomplished, the remaining provisions of the law as to the precise mode and place of marking the ballot may well be regarded as directory only. The voter then must (1) use an official ballot; (2) mark it in such a mode as to show by inspection of the ballot an intention to vote for a particular candidate; (3) and show no intention by marking to put an ear mark on the ballot for the corrupt purpose of revealing his identity. If the voter observes these requirements, so that his vote is not void, either for uncertainty or for attempt to violate the required secrecy, his vote should be given effect. As said by a writer in 1874, in the Journal of Jurisprudence (Scotland), Vol. 18, p. 199, 201: "It seems to us that in determining the question there are just two things which the returning officer has to consider, - (1) Is it clear for whom the voter intends to vote? (2) Is the mark such as to identify the voter? If he keeps a straight course between the Scylla of uncertainty and the Charybdis of identification the vote is good, although the mark is not made precisely in the way pointed out in the directions."

The Rule in England. The construction of the English act was established in 1875 in Woodward v. Sarsons, L. R. 10, C. P. 733. It is "necessary that the absolute enactment that the paper should be marked secretly should be obeyed exactly, but it would be sufficient that the manner of marking the paper should be obeyed substantially. If these two enactments be so obeyed, there is no material breach of the act. . . . The paper must be marked so as to show that the voter intended to vote for some one, and so as to show for which of the candidates he intended to vote. It must not be marked so as to show that he intended to vote for more candidates

than he is entitled to vote for, nor so as to leave it uncertain whether he intended to vote at all, or for which candidate he intended to vote, nor so as to make it possible, by seeing the paper itself, or by reference to other available facts, to identify the way in which he has voted. If these requirements are substantially fulfilled, then there is no enactment and no rule of law by which a ballot paper can be treated as void, though the other directions in the statute are not strictly obeyed. If these requirements are not substantially fulfilled the ballot paper is void, and should not be counted; and if counted, it should be struck out on a scrutiny. The decision in each case is upon a point of fact to be decided, first by the returning officer and afterwards by the election tribunal on petition." (Lord Coleridge, C. J.) Under this rule, marks of a character, or in places, other than as prescribed by the directions. but indicating clearly the intention of the voter and not designed to reveal his identity, were counted. This case was followed in 1880, in the Berwick-on-Tweed case, McLaren v. Home, 3 O'Malley & Hardcastle's El. Cases, 178, where the court counted imperfect marks under application of above rule. This principle of liberal construction of the ballot acts was again recognized in Ackers v. Howard, 16 Q. B. D. 739, and in the Buckrose Division case, 4 O'Malley & Hardcastle's El. Cases, 110. A mark of such a character as to show an intention of the voter to reveal his identity, or to create reasonable suspicion of such intention, will not be counted as a vote. Cases, supra; Stepney case, 4 O'Mailey & Hardcastle, El. Cases, 34; 2 Rogers' Elections (15th ed), 684. In Ireland the liberal construction adopted in England seems to be followed. Athlone case, Sheil v. Ennis, 2 O'Malley & Hardcastle's El. Cascs, 186.

The Rule in Scotland and Canada. The Scotch rule is less liberal, owing apparently to a difference in the presumption drawn from the character of the mark. In England, unless the mark shows on its face an intention to reveal identity, or such intention is proved, the presumption is that it was made with the honest purpose of voting. In Scotland, if the mark differs essentially from a cross, or is of such a character that it may lead to identification, the presumption is against its validity. In the Wigtown case, 2 O'M. & H. El. Cases, 215, Haswell v. Stewart, 1 Ct. of Sessions, 4th series, 925, Lord Neaves stated the rule: "I think it essential to a good vote that the voter should make the cross thus pointed out, and that any mark materially different would be a deviation from what is prescribed and a failure to fulfil the requirements of the statute. . . . I think that this declaration of nullity does not require that there should be absolute proof of a design or intention on the part of the voter to be identified," p. 928. Lord Ormidale, concurring, said: "While on the one hand there must be a reasonable and substantial compliance with the provisions of the act, on the other hand, trivial or unimportant deviations, such as might not unfairly be held to be incidental to the performance of the piece of work in question by different individuals of different ages, habits and conditions, ought to be disregarded, provided that the true object and intention of the voter are free from serious doubt, and that there is not sufficient ground for holding in a fair and reasonable sense that there is any mark or writing on the ballot paper whereby the voter can be identified," p. 930. Lord Benholme, dissenting, said: "Where a cross has been made, and where that cross is so placed as to leave no doubt for which candidate the voter intended to vote, I am not able to agree with the principle upon which my brethren have determined to reject several such voting papers. In the first place, I think it is not fatal that the cross is put on the left hand, or above or immediately below, - provided it is so placed as to leave no doubt as to the candidate for whom the vote was intended. Further, where a proper cross has been made designating the intention of the voter to vote for a particular candidate, and leaving no doubt as to what candidate he intended to vote for, I am not prepared to say that the addition of a score, or a double leg to the cross, - which may have been the result of awkwardness or accident, or of not seeing exactly how he was to commence the cross, - ought to be visited upon the voter by nullifying his vote," p. 932. The decision of the court was affirmed in 1876 in Robertson v. Adamson, 3 Ct. of Sessions, 4th series, 978, and in 1886 in Anstruther v. Williamson, 13 16., 577.

The Canadian courts seem inclined to follow the Scotch rule. Ritchie, C. J., in the Bothwell case, Hawkins v. Smith, 8 Can. Sup. Ct. 676, states the rule: "After a good deal of consideration I find it impossible to lay down a hard and fast rule by which it can be determined whether a mark is a good or bad cross. I think that whenever the mark evidences an attempt or intention to make a cross, though the cross may be in some respects imperfect, it should be counted, unless, from the peculiarity of the mark made, it can be reasonably inferred that there was not an honest design simply to make a cross, but there was also an intention so to mark the paper that it could be identified, in which case the ballot should, in my opinion, be rejected. But if the mark made indicates no design of complying with the law, but, on the contrary, a clear intent not to mark with a cross as the law directs, as, for instance, by marking a straight line or a round O, - then such non-compliance with the law, in my opinion, renders the ballot null; the irresistible presumption from such a plain and wilful departure from the terms of the statute being that it was so marked for a sinister purpose. I am aware that in coming to this conclusion I am differing from the decision in the case of Woodward v. Sarsons, supra, but I cannot bring my mind to the conclusion that a ballot should be refused when there is evidence of an honest attempt to make a cross. One ballot objected to was marked, as may familiarly be said, by an inverted V_1 —thus, Λ_2 . I think this good as showing an intention to make a cross and no indication of an intent at identification," p. 696. For other Canadian cases see the North Victoria case, Cameron v. McLennon, Hodgin's El. Cases, 671, 11 Can. L. Jour. 163; White v. Mackenzie, 20 Low. Can. Jurist, 22; Grant v. McCallum, 12 Can. Law Jour. 113; the South Wentworth case, Olmstead v. Carpenter, Hodgin's El. Cases, 531; Dionne v. Gagnon, 9 Quebec L. Rep. 20; Bernatchez v. Fortin, Ib, 81; Jenkins v. Brecken, 7 Can. Sup. Ct. 247.

The English and Scotch rules of construction have been applied to the special circumstances in each of the cases cited supra, and marks of a certain character, or in a certain place, counted or rejected as votes, according to the rule followed and its application to the facts presented. Each case necessarily will depend upon the inspection of the ballot questioned, and the peculiar circumstances. The decisions as to marks and places are digested by Mr. Wigmore in the appendix to his work on the "Australian Ballot System," pp. 190-194.

Voter must not intend to reveal his Identity. The inconsistency in the Scotch rule is the assumption that an imperfect or incorrect mark is in some cases made for the purpose of disclosing identity, and in other cases without such intention. The rule to be logical should reject every mark that is not a perfect cross in the proper place, but the Scotch courts expressly decline to do this. If the voter has this intention he can give it effect just as well by a slight change in, or addition to the cross, or in the place of marking, - insufficient under any judicial decision to justify the rejection of the vote, — as he can by a greater, and (under the Scotch rule), fatal, deviation. While the mark may be of such a character as of itself with the other circumstances to suggest such corrupt intention, such intention should not be presumed. The question is in each case one of fact, — did the voter intend to vote, and without disclosing his identity? The first question should be decided by the inspection of the ballot, and evidence of surrounding circumstances. The voter's statement of his intention would be inadmissible, for the same reason that his evidence for whom he intended to vote is inadmissible. The ballot, like a written contract, speaks for itself. (See note to Loring & Russell's El. Cases, 103-105.) The question, whether by the marking of the ballot the voter intended to disclose his identity, would be decided: first, by inspection of the ballot in connection with the other ballots cast in the election. If, for instance, a number of ballots were found with a peculiar mark, or marked in a peculiar place, all for the same candidate, the circumstance would be suspicious. Second, to show a corrupt intention extrinsic evidence of intimidation or bribery would be admissible in an election controversy. Returning officers in counting could not go outside of the ballots. In the absence of fraudulent intention, ballots, even if containing marks which might identify the voters, should be counted. The reasons are thus stated by Mr. Wigmore: "1. The words of our statutes do not expressly declare votes having identifying marks to be void; it should therefore clearly appear upon sufficient evidence—the mark alone being only a part of that evidence—that the vote was cast under a corrupt arrangement, before the ballot is thrown out. 2. The precaution disfranchises too many in proportion to the illegal votes which it eliminates; too much good wheat is lost to keep out a little chaff. 3. The marking of a vote in a special way requires so much prearrangement, and can be practised only on so small a scale, that it is an evil not worth trying to combat in this way. 4. Too much power is put into the hands of the officials who are to count the ballots. 5. Too much delay would probably be caused by the necessity of deciding, at the time of counting, upon the validity of informal marks." Australian Ballot System, p. 194.

HOUSE-1891.

Committee on Elections. — Messis. Charles M. Bacheller of Lynn, Chairman; Morton E. Converse of Winchendon, Richard F. Barrett of Concord, Edward C. Howe of Shrewsbury, William Cannon of Boston, John O'Brien of Lawrence and Samuel E. Ripley of Montague.

HERMAN BIRD v. MALCOLM E. RIDEOUT.

House Document, No. 155. March 4, 1891. Report by Charles M. Bach-ELLER, Chairman.

Recount of Votes refused. The House of Representatives will not recount votes for representative merely because the member is returned as elected by a majority of one vote, and the contestant claims that the count was incorrect.

E. B. HALE for petitioner.

E. R. CHAMPLIN for sitting member.

The committee on House Elections, to whom was referred the petition of Herman Bird for a recount of votes cast for representative in the fourth Middlesex district, having met the parties and heard their evidence and the argument of counsel, present the following report:—

The said district is composed of precincts one, two, three, four, and five of the fourth ward in the eity of Cambridge.

The petition alleged that by a count of the election officers in said district, Malcolm E. Rideout appeared to be elected by a plurality of three votes, namely:—

Malcolm E. Rideout, .				881
Herman Bird,				878

And that by a count of the votes by the board of aldermen, that said Rideout was finally declared to be elected by a plurality of one vote, namely:—

Malcolm E. Rideout, .		•		881
Herman Bird,				880

The petitioner based his claim to a recount upon two grounds:—
First. That on a final count of the ballots in precinct four, that your petitioner has reason to believe was incorrect, and that by an accurate recount thereof it will appear that your petitioner was duly and legally elected.

Second. That your petitioner further alleges that among the ballots counted for said Rideout was one that was cast in precinct two by one George W. Chipman, whose vote was duly and legally challenged at the time it was offered; and your petitioner says that said Chipman was not a legal voter in said precinct or in said district at the time he voted, and he avers that said ballot ought not to be counted, and that it cannot legally be counted.

At the close of the testimony and the argument of counsel, the committee did not feel satisfied with the evidence to warrant the petitioner to have a recount of the votes, as the rule governing a recount of votes by the House is well established by a long list of precedents, and among others is *Rice* v. *Welch*, Loring and Russell's Election Cases, 128, which object is to prevent candidates who are defeated by a close vote from coming to the House for a recount upon the possibility that it might develop in their favor.

On the second part your committee were of the opinion, from all the evidence that was offered, that the said George W. Chipman was entitled to his vote in precinct two of the city of Cambridge.

They therefore unanimously recommend that the petitioner be given leave to withdraw.

[The report of the committee was accepted. — House Journal, p. 398.]

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JAMES D. DOHERTY v. ROGER HAGGERTY.

House Document, No. 399. April 7, 1891. Report by Richard F. Barrett.

Paster upon Official Ballot Counted. At a special election for representative, all ballots bearing the name of but a single candidate will be counted for him,—whether originally printed on the ballot or printed upon a paster and pasted over the original name, so that but one name was visible for the candidate.

Same. Marking Ballots. At such election, all ballots upon which the two names appeared, one originally printed and one affixed by paster to the ballot, and which contained the mark opposite the name of one candidate, will be counted for that candidate.

Same. At such elections, all ballots containing the names of the two candidates, but not containing the \times mark against either, will be counted for neither.

CHARLES F. PAGE for petitioner.

JOHN F. CRONAN for sitting member.

The House committee on Elections, to whom was referred the petition of James D. Doherty for a recount of votes in the seventh Suffolk district cast at the special election held Feb. 3, 1891, and that he may be declared to be the representative from that district, respectfully submit the following report:—

The committee gave four hearings to the parties interested. Both parties were represented by counsel. At the suggestion of your committee the House requested the opinion of the Attorney-General as to the rules of law which should govern the committee in passing upon the evidence submitted to them at the hearings. The questions of the House, with the Attorney-General's answers thereto, are hereby appended as part of this report.*

On an examination of the ballots your committee find that at said election there were cast 848 ballots, of which 841 should be legally counted; of these—

Roger Haggerty received			•	•	•	437
James D. Doherty received	•				•	402
A. W. Tilton received .		•				1
F. H. Partridge received						1

There were also cast one blank ballot and six ballots from which the intention of the voter could not be ascertained.

We therefore find that Roger Haggerty is lawfully entitled to his seat as a member of this House from the seventh Suffolk district.

The attention of your committee was specially directed to eighty-

[•] The questions propounded by the House and the answers of the Attorney-General immediately follow this report.

nine ballots, no question being raised by either party as to the rest. Of these eighty-nine ballots your committee counted all ballots bearing the name of but a single candidate, whether originally printed on the ballot or printed upon a paster and pasted over the original name, so that but one name was visible for the candidate.

Your committee counted all ballots on which there appeared two names, one originally printed, and one affixed by paster to the ballot, which contained an × mark opposite the name of a candidate, for that candidate. Your committee did not count ballots containing the names of two candidates, but bearing no × mark against the name of either.

The committee does not find that persons were permitted to cast ballots who were not legally qualified voters in that they were not voters previous to May 1, 1857, nor disabled by blindness or other physical disability, who, being unable to read or write, were assisted by the election officers, without a proper certificate being endorsed; nor does the committee find that the election officers, having in their possession behind the rail in the place reserved for voters, stickers or pasters, solicited or requested voters to attach them to their ballots, nor that persons voted upon the names of voters absent from the State at the time of said election. No claim was made that such was the case, except in connection with one vote, and the decision of your committee either way upon this claim would not change the result to which your committee has arrived.

Your committee does not find that parties employed by either candidate were permitted in his behalf to solicit voters, within the space reserved, to cast ballots for either candidate.

It was claimed at the hearings that the election officers permitted the sample ballots posted in the room to be mutilated in the interest of said Haggerty, so that voters were liable to be misled, and were misled thereby. Sample ballots bearing the name of said Doherty and stickers bearing the name of said Haggerty, pasted beneath said Doherty's name, and also bearing evidence of having been posted somewhere, were shown to the committee. Your committee does not find, however, that the election officers consented, or permitted any person with their knowledge to affix any paster to sample ballots posted in the room, nor was there any evidence that voters were actually misled thereby, nor the election affected. The committee therefore recommend that the petitioner have leave to withdraw.

In this report all members of your committee concur.

[The report of the committee was accepted. — House Journal, p. 698.]

OPINION OF THE ATTORNEY-GENERAL.

Questions propounded by the House of Representatives to the Attorney-General (Hon. ALBERT E. PILLSBURY), March 23, 1891, in relation to the preceding case; and his answers thereto, March 30, 1891.*

Pasters upon Official Ballot. A voter can insert in the space left at the end of the list of candidates on the official ballot the name of the candidate for whom he would vote, by pasting thereon a printed slip bearing the name of such candidate and making the X mark in the space to the right of the name so pasted, and the ballot should be counted for such candidate.

Necessity of marking Ballot. At a special election for representative, where the official ballot bears only one name,—and some official ballots are cast bearing such name and none other, but without any X or other mark, the ballot can be counted for the candidate named.

Same. Where, at such election, the official ballot bore the name of only one candidate,—and the printed name of another candidate had been pasted in the space below it,—and no mark cross made against either name, the ballot cannot be counted for either candidate.

Marking Ballots — Place where. Where, at such election, the official ballot bears the name of only one candidate, and the x mark is made, not in the space to the right of the name, but in various other places on the face of the ballot, it can be counted for such candidate.

Same. A mark upon the back or outside of a ballot is not a mark in the sense of the law, and cannot be counted as indicating the voter's choice.

Same. Where, at such election, the official ballot bears only one name, and the name of another candidate is pasted, not in the space below it, but in the same space, but not covering the name of the first candidate, and the X mark is made in the space to the right of both names, such ballot can be counted for either candidate, according to the voter's choice, if his intentions can be determined; and the writing or pasting of the name of a candidate on a ballot is competent evidence to show his intention to vote for such candidate.

Same. Where, at such election, the official ballot bears only one name, and that of another candidate is pasted over it, covering it, and the x mark is made in the space to the right of it, such ballot can be counted for the candidate whose name is so pasted.

Same. If in such case the paster does not fully cover the name printed on the official ballot, but only partially obliterated it, and the x mark is made in the proper space, the ballot will be counted for the candidate whose name is pasted, if under the circumstances the voter s choice can be determined.

Same. How far Provisions of Law Mandatory. The provisions of law are mandatory so far as to require some mark upon the face of the ballot sufficient to make it possible to determine the voter's choice. The provision as to "insertion" or "filling in" the name of any candidate in the blank space at the end of the list of candidates, is not mandatory, and it is not necessary that such "insertion" or "filling in" should be in that particular space.

Same. Power of House to decide what Ballots Legal. The House, or its committee, subject to its approval, has under the Constitution power to determine the evident intent of the voter from an inspection of the ballot, where the strict letter of the law has not been complied with. While its power is absolute it has been accustomed in such cases to follow the rules of law.

[•] For convenience in reference the answer is published after each question, seriatim.



Same. Counting Ballots marked "Cancelled." If ballots otherwise entitled to be counted are marked "Cancelled" by the mistake or fraud of an election officer, they can be counted upon proof of the regularity of the ballot, and of such mistake or fraud on the part of an election officer.

First. Can a voter legally "insert" or "fill in," in the space left at the end of the list of candidates on the official ballot, the name of the candidate for whom he would vote, by means of pasting thereon a printed slip bearing the name of such candidate and making the \times mark in the space to the right of such name so pasted on said official ballot, and should such ballot be counted for the candidate whose printed name is thus pasted on?

Answer. A voter can legally "insert" or "fill in," in the space left at the end of the list of candidates on the official ballot, the name of the candidate for whom he would vote, by pasting thereon a printed slip bearing the name of such candidate and making the × mark in the space to the right of such name so pasted on the official ballot, and such ballot should be counted for the candidate whose printed name is thus pasted on. The blank space is as appropriate to the reception of a pasted slip as of a written name, and the language of the statute, to "insert" or "fill in" the name, applies as well to the one case as to the other; and it must be presumed that the Legislature was aware of the general use of "pasters," so called, and did not intend to forbid their use by provisions which, taken as they read, clearly permit it.

Second. At a special election for representative to the General Court, where the official ballot bears only one name and some official ballots are cast bearing such name and none other, but without any X or other mark on such ballot, can the ballots so cast be counted for such candidate?

Answer. At a special election for representative to the General Court, where the official ballot bears only one name and some official ballots are cast bearing such name and none other, but without any X or other mark on such ballot, the ballot so cast can be counted for such candidate. In such a case, which would very rarely arise, there is no "choice" of the voter, in the sense of the statute, to be indicated by the statutory mark. "Choice" implies a selection of one out of two or more names, and if the ballot bears but one name there is nothing upon which this right of choice is to be exercised. Any other construction would deprive the act of the voter in such a case of all significance or legal effect, and this result is to be avoided if possible. But in my opinion, as will appear below, this applies only to a ballot bearing but a single name.

Third. At a special election for representative to the General Court, where the official ballot bore only the name of one candidate and the printed name of another candidate had been pasted in the blank space left at the end of the list of candidates, but without a × mark or other mark in the space at the right of either name, can such ballot be counted for either candidate, and if so for which?

At a special election for representative to the General Court, where the official ballot bore only the name of one candidate and the printed name of another candidate had been pasted in the blank space left at the end of the list of candidates, but without a X mark or other mark in the space at the right of either name, or elsewhere upon the ballot, as I understand the question, such ballot cannot be counted for either candidate. involves the important and difficult question how far the statutory requirement of the mark, as the means of designating the voter's choice, is mandatory. The form of the provision (Acts of 1889, chap. 419, sect. 23), that the voter "shall prepare his ballot by marking in the appropriate margin or place a cross (X) opposite the name of the candidate of his choice," does not settle the question, as such language, though in form mandatory, may be and often is construed as directory, and doubtless is to be so construed in various other provisions of this act; but there are other general considerations which seem to determine the matter. The great purpose of this act is, unquestionably, to promote the purity of the ballot, by insuring a free and intelligent expression of the voter's choice, in secret and on the spot; and the intent of the act, so far as it concerns the question now under consideration, seems clearly to be that he shall indicate his choice by the affirmative act of marking the ballot, under the circumstances of secrecy and security against interference or molestation with which the act surrounds him at the polls; and while it is a general rule of election law that statutes in derogation of the right to vote are ordinarily to be construed liberally in favor of the exercise of the right, it is also a settled rule that a statute is to be construed, so far as may be, in the light and in the direction of its leading and obvious purposes; and this warrants, if it does not require, in this case a somewhat stricter construction in favor of the purity, the secrecy, and the intelligence of the ballot, than has ordinarily been applied to election laws. It is to be observed also that the act imposes many other express restrictions upon the right to vote which are obviously peremptory, and which, though in derogation of the right, the Legislature must be supposed to have considered

essential to the main purposes of the act. There is no direct authority, so far as I am aware, upon the question whether the requirement of the mark is mandatory, but it is significant and is not to be overlooked that in the cases in our House of Representatives, in the English cases under the Ballot Act of 1872, the material provisions of which are substantially like our own, in the Scotch and Canadian cases and all others which have come to my notice, it seems to be assumed that the requirement of a mark of some sort, sufficient to indicate the voter's choice, is a peremptory requirement, though there is considerable liberality of construction as to the position and character of the mark. An argument to the contrary may perhaps be drawn from section 26, which contains the only express prohibitions in the act against counting ballots, among which it is provided that "if a voter marks more names than there are persons to be elected to an office, or if for any reason it is impossible to determine the voter's choice for any office to be filled, his ballot shall not be counted for such office." It might be said that this makes the possibility of determining the voter's choice, by any means, a test of the validity of the vote; but this construction would open the door to many irregularities which the act seems carefully designed and intended to prevent and to forbid; and under an act of this general character it does not necessarily follow, and it does not seem a reasonable construction, that every vote shall be counted if it is possible by any method to determine the voter's choice, for the reason alone that the statute forbids a vote to be counted if it is impossible to determine the voter's choice; especially as there are many other cases to which this language may be applied consistently with the strict observance of the requirement to mark the ballot. And the argument from section 26 appears to me to be met by the provision of section 23 that even when a voter inserts the name of a candidate not upon the ballot, thereby, as it would seem, indicating unmistakably his choice for that office, the x mark is still to be made opposite the name so inserted. From this it is clear that the act does not make or intend to make the possibility of determining the voter's choice the sole or sufficient test of the validity of the vote. appears to me a more reasonable construction, keeping in view the general intent of the act, to hold that this provision was intended to mean only that the vote is not to be counted if it is impossible to determine the voter's choice by the means and in accordance with the methods prescribed by the act.

Fourth. At a special election for representative to the General Court, where the official ballot bears only one name and some

ballots are cast bearing such name and none other, and there is no X mark in the proper place, but X marks are made in various other places on the face of the ballot, can such ballots so marked be counted for such candidate? Can they be counted if upon the back or outside of the ballot?

Answer. At a special election for representative to the General Court, where the official ballot bears only one name and some ballots are cast bearing such name and none other, and there is no X mark in the proper place, but X marks are made in various other places on the face of the ballot, such ballots so marked can be counted for such candidate, for the reasons above stated in answer to the second question; as in such a case the person whose name alone is on the ballot must be taken to be the voter's choice, irrespective of any mark. I understand this to cover also the second branch of the fourth question. But of a mark on the back or outside of a ballot it is sufficient to say that such mark is not a mark upon the ballot in the sense of the act, nor is it easy to see how such a mark can possibly determine the voter's choice.

Fifth. At a special election for representative to the General Court, where the official ballot bears only one name, and the printed name of another candidate is pasted, not in the space at the end of the lists of candidates, but in the space where the name of the regularly nominated candidate is printed on the official ballot, but not covering such name, and the \times mark is placed in the space to the right of both names, can such ballots be counted for either candidate, and if so, for which candidate?

Answer. At a special election for representative to the General Court, where the official ballot bears only one name, and the printed name of another candidate is pasted, not in the space at the end of the list of candidates, but in the space where the name of the regularly nominated candidate is printed on the official ballot, but not covering such name, and the X mark is placed in the space to the right of both names, such ballots can be counted for either candidate, according to the voter's choice, if it is possible to determine his choice; and it is a settled rule of election law that the writing or otherwise inserting or affixing a name to or upon a ballot is competent evidence to show that the voter intended to vote for the person whose name is so inserted or affixed.

Sixth. At a special election for representative to the General Court, where the official ballot bears only one name, and the printed name of another candidate is pasted, not in the space at the end of the list of candidates, but over the name of the

regularly nominated candidate, with the X mark in the proper space, can such ballot be counted for the candidate whose name is thus affixed to such ballot?

Answer. At a special election for representative to the General Court, where the official ballot bears only one name, and the printed name of another candidate is pasted, not in the space at the end of the list of candidates, but over the name of the regularly nominated candidate, with the × mark in the proper space, such ballot can be counted for the candidate whose name is thus affixed to such ballot, under the circumstances, and for the reasons above stated in the answers to the first and fifth questions.

Seventh. At a special election for representative to the General Court, where the official ballot bore only the name of one candidate, and the printed name of another candidate is pasted, not in the space at the end of the list of candidates, but in the space wherein the name of the regularly nominated candidate appears, and such name of such regularly nominated candidate has been thereby partially obliterated but the × mark is in the proper space, can such ballot be counted for either candidate, and if so, for which of the candidates?

Answer. At a special election for representative to the General Court, where the official ballot bore only the name of one candidate, and the printed name of another candidate is pasted, not in the space at the end of the list of candidates, but in the space wherein the name of the regularly nominated candidate appears, and such name of such regularly nominated candidate has been thereby partially obliterated, but the \times mark is in the proper space, such ballot can be counted for the candidate of the voter's choice, if that can be determined, under the circumstances and for the reasons last above stated.

Eighth. Is the provision of law with reference to the marking of the ballot by the voter mandatory, and the provision as to "insertion" or "filling in" of the name of any candidate whose name is not upon the official ballot for whom the voter wishes to cast his ballot in the blank space at the end of the list of candidates mandatory?

Answer. The provision of law with reference to the marking of the ballot by the voter is so far mandatory as to require some mark upon the face of the ballot sufficient to make it possible to determine the voter's choice of the several candidates for the office in question. This follows from the answer to the third question. The provision as to "insertion" or "filling in" of the name of any candidate whose name is not upon the official ballot

for whom the voter wishes to cast his ballot, in the blank space at the end of the list of candidates, is not mandatory. The blank space is provided for the convenience of the voter and there is no express requirement of the act, and in my opinion there is none to be derived from it by construction, making the use of the blank space compulsory in such a case.

Ninth. Can the House of Representatives or its election committee determine the evident intent of the voter from an inspection of the ballot where the strict letter of the law as to affixing or filling in the name or marking the ballot has not been complied with, or must the House of Representatives and its election committee be governed by the express terms of the law?

Answer. The House of Representatives or its election committee, subject to the approval of the House, has power to determine the evident intent of the voter from an inspection of the ballot where the strict letter of the law as to affixing or filling in the name or marking the ballot has not been complied with; as by the Constitution, chapter 1, section 3, article 10, the House of Representatives "shall be the judge of the returns, elections and qualifications of its own members;" which provision is held to give the House absolute power over the subject. But it may be proper to add that the House of Representatives of Massachusetts has been accustomed in such cases to follow the rules of law.

Tenth. Can the House of Representatives or its election committee count, for any candidate, ballots found in the ballot-box and marked "Cancelled," even though it appears from the marks upon the said ballots that they have been through the official registering ballot box?

Answer. The House of Representatives or its election committee, subject to the approval of the House, in the exercise of its constitutional power can count ballots found in the ballot box and marked "Cancelled," when it appears from the marks upon the ballots that they have been through the official registering ballot-box. But if the question is intended to be whether such ballots can lawfully be counted without resort to the arbitrary powers of the House, under the Constitution, it calls for further answer. I assume that the question refers only to ballots which would be entitled to be counted except for the mark "Cancelled." There is no express prohibition in the act against counting a ballot marked "Cancelled," but this mark indicates some irregularity about the ballot which should make it a subject of further inquiry. It is a settled rule of election law that mistake or fraud of the election officers shall not invalidate a vote lawfully and regularly

cast, and this is a salutary rule, in the interest of the public no less than of the voter. As it is difficult to suppose that such a mark, "Cancelled," would be put upon the ballot by the voter himself, and as the reasonable inference, therefore, is that if the ballot was regularly cast the mark was placed upon it by the mistake or fraud of some election officer, in which case it is entitled to be counted, the case calls for further inquiry into the regularity of the ballot and the circumstances under which the mark of cancellation was placed upon it.

A. E. PILLSBURY, Attorney General.

HOUSE-1892.

Committee on Elections. — Messrs. Samuel L. Sawyer of Danvers, Chairman; Fred N. Wier of Lowell, N. Emery Whitcomb of Boxborough, David B. Battles of Brockton, J. Bradford Sargent of Leicester, John F. Sundberg of Boston, and Joseph J. Casey of Boston.

[No cases.]

HOUSE-1893.

Committee on Elections. — Messis. Thomas Russell of Boston, Chairman; Jeremiah J. Crowley of Boston, James J. Myers of Cambridge, William H. I. Hayes of Lowell, Charles E. Wakefield of Amherst, Samuel Crooks* of Hopkinton, and Frederick W. Whitcomb of Holbrook.

JOHN HAIGH v. FRANK MCANALLY.

House Document, No. 559. Feb. 13, 1893. Report by Thomas Russell, Chairman.

Recount of Votes by Aldermen, when invalid. Where, upon petition to the aldermen for a recount of votes, the larger number of ballots were recounted by four persons (not aldermen), two representing each candidate, at a time and in a room where other recounts were being made,—and no aldermen took any part in, or supervision over, such recount or tabulation; and where there was evidence that marks upon certain ballots were, at the recount, counted as votes, which were not in fact votes, the recount is invalid.

Recount of Votes granted. Where the recount petitioned for to the aldermen is invalid, and the evidence tends to show that at such recount marks upon certain ballots were improperly counted as votes, the House will recount the votes.

CHARLES U. BELL for petitioner.

The Committee on Elections, to whom was referred the petition of John Haigh of Lawrence that he may be given a certificate of election as representative from the fifth Essex representative district, having heard the parties, present the following report:—

The fifth Essex district consists of wards four, five and six of the city of Lawrence, and is entitled to two representatives.

The certificate made out by the mayor and aldermen of the city of Lawrence, in accordance with section 153 of chapter 423 of the Acts of 1890, certified that in said fifth Essex district James H.

• Died Feb. 6, 1893.

Derbyshire of Lawrence was elected representative, and that John Haigh (petitioner) and Frank McAnally each received the same number of votes, to wit, sixteen hundred and fifty-nine (1,659.)

The committee gave a hearing to the parties, at which the petitioner appeared by counsel, and Mr. McAnally appeared in his own behalf.

From the records of the city of Lawrence it appeared that by the original returns of the ward officers John Haigh had sixteen hundred and sixty-three (1,663) votes and Frank McAnally sixteen hundred and fifty-two (1,652) votes for representative, and that a recount of the votes cast in that district was made by the mayor and aldermen of the city of Lawrence, and in consequence of that recount the records were amended so that the result of the election was declared to be that John Haigh and Frank McAnally each had the same number of votes, to wit, sixteen hundred and fifty-nine (1,659) each.

Several witnesses for the petitioner appeared before the committee, and their testimony, which was uncontroverted, showed that the recount of the votes for representative in this district was made in a room where other recounts were being made by the mayor and aldermen, and that some members of the board of aldermen were present in the room during the whole of this recount; that the recount for representative was made on three tables, and that at one of these tables at which the larger number of the ballots were counted, the recount was, by the tacit agreement of the candidates or their representatives present, made by four persons, two representing each candidate, counting the ballots and conducting the whole recount made at that table; and there was no alderman present or taking any part whatsoever in the recount at said table from its beginning to its end, and that the recount was made and the figures there were made up and tabulated without any supervision whatsoever on the part of any member of the board of aldermen.

There was further evidence given tending to show that in the recount certain marks upon certain ballots were treated as marks made by the voter that bore in themselves evidence sufficient to show that they were not so made and should not have been so treated.

The committee on this evidence were of the opinion that the recount purporting to have been made by the mayor and aldermen was not made by them according to the provisions of section 104 of chapter 423 of the Acts of 1890, and that the consent of the candidates to the conduct of the recount, although it might stop them from setting up such conduct as invalidating the recount, yet was

not sufficient to warrant the board of aldermen in disregarding the requirements of the statute, and that the recount was invalid; that, while the presence and consent of the candidates might waive any informality in the manner of conducting the recount, such consent could not substitute for the recount provided for by statute to be made by the mayor and aldermen another recount made by other parties.

The committee were therefore of the opinion that the circumstances were such as to call for a recount of the votes by the committee, and a recount was accordingly made by the committee with the result that the petitioner, John Haigh, was found to have polled sixteen hundred and sixty-seven (1,667) votes and Frank McAnally sixteen hundred and fifty-eight (1,658) votes.

The committee accordingly report the accompanying resolution.

[The resolution declared that the petitioner was duly elected, and that he is entitled to a seat in the House.]

[The report of the committee was accepted, and the resolution adopted. The petitioner qualified and took his seat in the House.]

SUPREME JUDICIAL COURT.

JAMES N. LARNED v. ALBERT H. WHEELER ET AL.

(REPORTED IN 140 MASS. REP. 390.)

Worcester, Sept. 29, 1885 — Jan. 5, 1886. Present, Morton, C. J., Devens, William Allen and Holmes, JJ.

Action against Selectmen. An action can be maintained against the selectmen of a town by a person whose name is wrongfully erased by them from the register of voters required to be kept by Public Statutes, chapter 6, section 13, if at a meeting held for the purpose of registration he appeared before the selectmen and furnished them with proper and sufficient evidence of his qualifications; and proof is unnecessary that in causing his name to be erased the selectmen acted wilfully and maliciously.

Same. In such action it is not material whether the plaintiff actually tendered his ballot at the election, as it could not have been received, his name not being upon the list, nor whether the tax collector had or had not returned the plaintiff's name as having paid his tax, the injury done to the plaintiff being, not an omission or neglect to register his name, but an erasure of the name.

Same. Pleading. A declaration alleged that an election was to be held on Nov. 6, 1883; that the plaintiff's name was on the register of voters and he had a right to vote at such election; that on November 3 the defendants, the selectmen of the town, although they had sufficient evidence furnished them of his qualifications as a voter, wrongfully removed his name from the list, by which he lost the privilege of voting. Held that, although the declaration also adds that the defendants wrongfully refused to receive his ballot (on which part of the declaration the plaintiff could not rely, as he did not tender a ballot), the declaration set forth a good cause of action for the erasure of plaintiff's name from the register of voters.

Tort against two of the three persons constituting the board of selectmen of the town of Southbridge for the year 1883. The declaration alleged that for three years prior to Nov. 6, 1883, the plaintiff had resided continuously in the town of Southbridge, and had not changed his residence; that he was entitled to vote at the election for State, county and other officers held on said day; that on Nov. 1, 1883, his name was on the register of voters and upon the list of voters; that the plaintiff appeared before the defendants, as selectmen of Southbridge, at a meeting of the board of selectmen held on Nov. 3, 1883, and furnished it with evidence of his qualifications as a voter, and requested that his name should not be erased from said register and lists of voters, and also appeared at the polls at said election and, offering his ballot, demanded the right and privilege of voting; and that the defendants knowingly and wrongfully caused his name to be erased from said register and lists of voters, and wrongfully refused the ballot so tendered by the plaintiff and

deprived him of the right and privilege of voting. The answer contained a general denial, and averred that the name of the plaintiff was not borne upon any list returned to the defendants by the collector of taxes for said town as of a person who had paid to him any State or county tax since the last preceding return of said collector. Trial in the superior court, before Aldrich, J., who allowed a bill of exceptions, in substance as follows:—

The plaintiff offered evidence of his qualifications as a voter at the time set out in his declaration, and to show that the defendants were members of the board of selectmen of Southbridge at He also offered evidence, which was not the time alleged. controverted, that on Nov. 1, 1883, his name was recorded upon the record of persons entitled to vote in said town, known as the register of voters, kept by the selectmen, as required by law, and that he had voted at previous elections in said town, and that he had a legal right to do so by reason of residence and taxation; that prior to Nov. 3, 1883, he received from one of these defendants notice to appear before the board to show cause why his name should not be erased from said register; that he appeared before the board, before the close of registration, at a meeting of the board for revising and correcting the lists of voters, and answered such questions as were put to him by the board, and made such statements as he chose to make to them.

The evidence was conflicting as to what took place before the board, and as to the time of meeting.

The plaintiff's evidence tended to show that he went before the board on Friday evening, about eight o'clock, and Wheeler asked him if his wife had gone to Binghamton, N. Y.; to which he replied that she had gone there temporarily, and might be back at any time, and might not be back at all; that she had taken such household goods as she wanted, and he had sold the rest; that he had been to the tax collector to pay his tax, and he could not find that any had been assessed to him; that he had paid a tax the year before, and had his tax bill with him; that his wife was living in a house belonging to him; that he did not intend to go there himself to live, but intended to stay in Southbridge; and that his business was there, and he intended to continue to make it his home there.

The defendants offered evidence tending to show that the plaintiff appeared before the board on the Saturday afternoon before election, and, in answer to questions put him and otherwise, stated that he had moved his family to Binghamton, N. Y., in April, 1883; that they were to remain there permanently; that there had been no separation or divorce; that he had sent

part of his household goods and had sold the rest; that he was not assessed in Southbridge that year, but had been the year before; and that he claimed a home with his wife, but that he claimed the right to vote in Southbridge. At the close of this interview the plaintiff was informed that the matter under consideration would be determined later.

It was also in evidence that at a later hour, and before ten o'clock in the afternoon of the Saturday preceding the election, representations were made, by a person other than the plaintiff, as to the law of domicil applicable to the plaintiff's case and in the interest of the plaintiff's right to registration, and thereupon, a vote being had by the board, the defendants voted that he had lost his domicil in Southbridge, and the third member of the board, stating that he was not willing to deprive the plaintiff of the right to vote, voted that he had not; and that the third member of the board, acting as clerk, having kept on a separate paper a list of the corrections to be made upon the register by the action of the board in accordance with said vote, afterwards, and without further consultation with, and without the actual knowledge of, the defendants, and before election day, erased the plaintiff's name from the register of voters, and also from the check-list to be used at the election then next to be had.

The plaintiff offered evidence tending to show that on election day he went to the polling place to vote, and selected his ballot; that he found the defendant Wheeler with the voting list, who said to him, "Your name is stricken off the list," and in reply to his inquiry, "Why?" said to him, "Because your wife went away, and you have not been assessed this year;" that he demanded his right to vote, and Wheeler said to him, "You cannot vote;" that he declared to him that he had complied with all the requirements of law, and had a right to vote; that he did not know which one of the three selectmen had charge of the ballotbox and was receiving ballots, and that he did not offer his ballot to any one at the ballot-box.

The defendants offered evidence tending to show that on election day the defendants did not have charge of the check-list; that Paige, the third member of the Board, had charge of the ballot-box, and the defendant Wheeler was acting as moderator of the meeting; that the ballot-box was upon a table, upon a platform, and that voters passed up on to the platform to the check-list, and, their names being found and checked, passed on to the ballot-box and deposited their ballots; that the plaintiff did not go on to the platform or by the check-list, or offer his ballot to any of the Board, or attempt to do either; that stand-

ing upon the floor of the hall he was informed by Wheeler, who looked at the register of voters, and said that his name was not upon the check-list, and in answer to the question, "Why?" was informed by Wheeler that it was because he had stated to the selectmen that he claimed a home with his wife; that he thereupon said he had as good a right to vote as Wheeler had, and, after a suggestion by a bystander to demand the right to vote, he said, "I do demand the right;" that the plaintiff addressed Wheeler only, and neither of the other selectmen was appealed to or took any part in the conversation.

It was conceded at the trial that the plaintiff was domiciled in Southbridge in the year 1882, and was at that time a legal voter; and that the only ground upon which it was contended by the defendants that he had lost his right to vote in that town in 1883 was by a change in his domicil from Southbridge to Binghamton.

The defendants asked the judge to instruct the jury as follows: "1. The action cannot be maintained against either of the defendants, unless the plaintiff actually tendered his ballot, and it was refused by the defendants. 2. It cannot be maintained against both of the defendants, unless he actually tendered it to both of them, and they refused to receive it. 3. cannot be maintained on the ground that the defendants erased his name from the list. 4. It cannot be maintained against either of the defendants, unless he offered them proof of his qualifications, before the close of registration, that was reasonably sufficient to satisfy men of fair and impartial minds, and that ought to have induced them in this particular case to put his name upon the register for the election in November then next ensuing. 5. It cannot be maintained, unless the evidence of his qualifications was reasonably satisfactory, and not such as leaves the question in doubt. 6. A mere declaration that he claimed the right to vote, unaccompanied with an actual tender of his ballot, is not sufficient in law to constitute a tender of his vote that will support this action. 7. The action cannot be maintained against either of the defendants unless they had omitted his name from the voting lists after it had been returned to them by the collector of the town of Southbridge as that of a person who had paid a tax since the last return of the collector."

The judge refused to instruct the jury in the language of the foregoing requests, but instructed them as follows: "The only cause of action set forth in the plaintiff's declaration upon which he can recover, if he can recover at all, is for erasing his name

from the register of voters, and not for refusing his vote at the polls on the day of the election. The action can be maintained if, upon all the evidence in the case, the jury are satisfied that the plaintiff appeared at a meeting of the selectmen, held for receiving evidence of the qualifications of voters and correcting the lists of voters, and furnished them with satisfactory evidence of his qualifications as a voter. The jury must find that the evidence furnished by the plaintiff to the selectmen was sufficient to show that he had not changed his domicil, and that the defendants caused his name to be erased from the register of voters. It will not be sufficient to enable the plaintiff to maintain his action, to produce such evidence to the jury upon this trial, without also showing that he furnished the same to the selectmen at the time and place before stated, when the selectmen met to revise and correct the list of voters. The plaintiff can have but one domicil at the same time, and his domicil in Southbridge will continue until he acquires or gains one elsewhere. To effect a change of domicil, the intent to change must be accompanied with an act of change, and the jury are to say whether there is evidence in the case to show a change of domicil. The defendants are liable, if the plaintiff furnished them sufficient proof of his qualifications as a voter, as aforesaid, without proving that they wilfully and maliciously caused his name to be erased."

The jury returned a verdict for the plaintiff, in the sum of \$400; and the defendants alleged exceptions.

- J. Hopkins (J. M. Cochran with him) for the defendants.
- F. P. Goulding and A. J. Bartholomew for the plaintiff.

DEVENS, J. It is the contention of the defendants that no action can be maintained against them for erasing the plaintiff's name from the register of voters, he having appeared before them at a meeting held for receiving evidence of the qualifications of voters, and furnish them with satisfactory evidence of such qualifications.

The law makes provision for a register of voters, and also for alphabetical lists. The latter are used at an election, and contain simply the names and residences of voters, while the former embraces a larger number of particulars. Pub. Sts., c. 6, §§ 16, 18, 20. The provision that "selectmen of towns shall make and keep records of all persons entitled to vote therein at any election for town, county, State or national officers, which shall be known as a register of voters," contemplates a permanent record, to be revised from time to time, as before any annual election, or upon affidavit that persons named are illegally registered. Pub. Sts., c. 6, §§ 13, 15, 22. As it exists, it determines the right of per-

sons to vote, as from it the alphabetical lists of voters are made. While the selectmen are to meet on the Saturday before the meeting for the choice of town, county or State officers, to receive evidence of the qualifications of persons claiming a right to vote, and to correct the list of voters, the first step in the latter duty is to correct the registration, which ceases at ten o'clock in the afternoon of that day. § 23. As no person can be added to the lists of voters until his name has been recorded in the register, according to the express words of the statute, so it would seem clear that it cannot be thence erased until it has been struck from the register. § 27.

The argument is not sound, that there must be a new register at each election, and that, as it is so prepared for each, it cannot be said that any name is erased therefrom merely because it is not there found at ten o'clock on the Saturday afternoon previous to an election, when registration ceases, even if it had been on previous registers. While the register is subject to various modifications, such as those heretofore alluded to, it does not lose its substantial identity. The provision by which at any time, except that it must not be within seven days of an election, a legal voter may apply to the proper authorities, setting forth that a person named is illegally registered, sufficiently shows that the register is treated as always existing.

The rights of the voter in approaching the polls are indeed dependent upon the voting list, and the words "and no person shall vote at an election whose name has not been previously placed on such list," refer to the alphabetical list furnished to the officers conducting the election. Pub. Sts., c. 7, § 9. voting list depends on the registration which has been theretofore When, therefore, the defendants struck the plaintiff's name from the register, they effectually deprived him of his right to vote at any subsequent election until it was restored thereto. was the duty of those conducting the election to refuse his vote. The erasure of his name was the injury which he sustained, and, if this was wrongful, he might maintain an action therefor, if at a meeting held for the purpose of registration he had appeared before the selectmen and furnished them with proper and sufficient evidence of his qualifications. Lombard v. Oliver, 3 Allen, 1, and 7 Allen, 155. Harris v. Whitcomb, 4 Gray, 433.

The fact that, if he had formally tendered his vote, which had been refused, he might also have maintained an action for such refusal by reason of having furnished to the selectment sufficient evidence of his qualifications as a voter before the close of registration, and requested that his name be put upon the list, should

not deprive him of his remedy for the injury done him by the removal of his name from the register. Pub. Sts., c. 7, § 10, Blanchard v. Stearns, 5 Met. 298, 301. Whether he appeared before the selectmen before the close of registration for the purpose of having his name put on the register, or, it being there, to prevent it being taken off, cannot be important. The removal of his name was, if wrongful, a direct injury, which deprived him of his right to vote. For this an action may be maintained, although there are also highly penal provisions in the statute, intended to provide for wilful violations of the rights of a voter, under which the plaintiff does not seek to recover.

It was not material whether the plaintiff actually tendered his ballot, as it could not have been received, his name not being upon the list, nor whether the tax collector had or had not returned the plaintiff's name as having paid his tax, the injury done the plaintiff not being an omission or neglect of the defendants to register his name, but an erasure by them of the name. Pub. Sts., c. 6, § 29.

The defendants urge that the declaration does not set forth a cause of action, because it does not show that the erasure was made from the register prepared for the election of Nov. 6, 1883. The declaration was, that an election was to be held on Nov. 6, 1883; that the plaintiff's name had been, and was, on November 1, on the register of voters; that he had a right to vote at such election; that on November 3, although the defendants had sufficient evidence furnished them of his qualifications, they wrongfully removed his name from the list, by which he lost the privilege of voting. This sets forth a good cause of action, and although it also adds that the defendants wrongfully refused to receive his ballot, on which part of his declaration he was not entitled to rely, as the ballot had not been properly tendered, this could not affect the other cause of action, which was well set forth.

Exceptions overruled.

OPINION OF THE JUSTICES OF THE SENATE AND HOUSE OF REPRESENTATIVES.

[REPORTED IN 142 MASS. 601.]

By Chief Justice Morton and Associate Justices Field, Devens, W. Allen, C. Allen, Holmes and Gardner.

Apportionment of Senators and Representatives must be based on State Census. The Constitution of the Commonwealth does not intend that the apportionment of senators and representatives, which affects the people of the whole State, shall be determined by any enpmeration taken by officials of cities or towns, or by the number of voters ascertained in any other mode than that which it provides; but clearly intends that the official enumeration, taken and returned to the office of the Secretary of the Commonwealth, under the authority and by officers of the Commonwealth, shall be the sole guide of the General Court in making the apportionment.

Apportionment of Senators. Proper Boundaries of Wards and Cities. Under the 22d Amendment to the Constitution, providing for the taking of the census and enumeration of the legal voters of each city and town, and requiring in each city a special enumeration of the legal voters residing in each ward, which enumeration shall determine the apportionment of senators for the periods between the taking of the census, — and also providing that in such apportionment the General Court shall divide the Commonwealth into forty senatorial districts of adjacent territory, each district to contain as nearly as may be an equal number of legal voters according to the enumeration aforesaid, provided, however, that no town or ward of a city shall be divided therefor, — the General Court in making such apportionment and division of senatorial districts must be governed by the boundaries of the towns and wards of cities as they existed upon the first day of May in the year in which the census is taken, and not as they exist at the time of such apportionment and division, if in the meantime there has been any change in such boundaries.

Same. Apportionment of Representatives. The 21st Article of Amendment to the Constitution, as it contains similar provisions in regard to the enumeration of the legal voters of each city and town, and the apportionment of representatives in accordance therewith, must receive the same construction as the 22d Article of Amendment, in determining the proper boundaries of towns and wards of cities to be considered in making the apportionment of representatives.

The following order was adopted by the Senate, on May 21, 1886, and on the same day, by the House of Representatives in concurrence, and thereafter transmitted to the Justices of the Supreme Judicial Court, who, on May 27th, 1886, submitted the opinion which is subjoined:—

Whereds, In the year eighteen hundred and sixty-five the Legislature did pass an act entitled "An Act empowering eities to re-establish their wards," which act has ever since been in force, and divers cities in the Commonwealth have re-established their wards according to the provisions of said act; and



Whereas, Divers cities and towns have been incorporated and organized under and by virtue of certain acts of the Legislature relating thereto; and

Whereas, The General Court at its present session is required to divide the Commonwealth into senatorial districts, and to provide for the apportionment and division of the Commonwealth into representative districts, and to this end has certain bills, orders and other proceedings now pending before it relating thereto: and

Whereas, The authority to make such apportionments and divisions, according to the territorial boundaries of towns and cities, and their wards, as now existing and established, or hereafter to be established, under said acts of the Legislature, is brought into question, and the constitutionality thereof disputed;

Therefore, It is ordered by the General Court, in each branch thereof, that the opinion of the Justices of the Supreme Judicial Court be required upon the following important questions of law:—

First. Does the Constitution in the twenty-second amendment thereof require the Commonwealth to be divided by the General Court into senatorial districts according to the boundaries of towns and cities and the wards thereof, as they existed on the first day of May in the year in which the census of legal voters is taken, that applies to said apportionment and division?

Second. Does the Constitution in the twenty-first amendment thereof require the aldermen of the city of Boston and the county commissioners of the counties other than Suffolk (in case no special commissioners are provided therefor), to divide the assignments of representatives to the several counties apportioned by the Legislature, according to the boundaries of the towns and cities and their wards, as they existed on the first day of May in the year in which the census of the legal voters is taken, that applies to the said apportionment and division?

Third. Under the terms of the twenty-second amendment to the Constitution, can the General Court in making the apportionment of senators and in the division of the Commonwealth into districts therefor, recognize and take as a basis for the same, the towns incorporated or organized after the first day of May of the year in which the census of legal voters is taken, that applies to such apportionment or division, or the wards in cities which have been established under the general law, being chapter seven of the acts of the year eighteen hundred and sixty-five, or under any other law, special or general, relating thereto, after the first day of May of the year in which the census of legal voters is taken, that applies to such apportionment or division?

Fourth. Under the terms of the twenty-first amendment to the Constitution, can the aldermen of the city of Boston and the county commissioners of the counties other than Suffolk (in case no special commissioners are provided therefor), in making the division into representative districts, recognize or take as a basis therefor the towns incorporated or organized after the first day of May of the year in which the census of legal voters is taken, that applies to said apportionment or division, or the wards in cities which have been established under the general law, being chapter seven of the acts of the year eighteen hundred and sixty-five, or under any other law, special or general, relating thereto, after the first day of May of the year in which the census of voters is taken, that applies to said apportionment or division?

The Justices of the Supreme Judicial Court, having considered the questions proposed in the joint order of the twenty-first of May present, respectfully submit the following opinion:—

The twenty-second article of amendment of the Constitution provides that "a census of the legal voters of each city and town, on the first day of May, shall be taken and returned into the office of the Secretary of the Commonwealth, on or before the last day of June, in the year one thousand eight hundred and fifty-seven; and a census of the inhabitants of each city and town, in the year one thousand eight hundred and sixty-five and of every tenth year thereafter. In the census aforesaid, a special enumeration shall be made of the legal voters, and in each city said enumeration shall specify the number of such legal voters aforesaid residing in each ward of such city.

"The enumeration aforesaid shall determine the apportionment of senators for the periods between the taking of the census. The Senate shall consist of forty members. The General Court shall at its first session after each next preceding special enumeration, divide the Commonwealth into forty districts of adjacent territory, each district to contain, as nearly as may be, an equal number of legal voters according to the enumeration aforesaid; provided, however, that no town or ward of a city shall be divided therefor."

The first and third questions proposed to us are whether in dividing the Commonwealth into senatorial districts the General Court must be governed by the boundaries of the towns and wards as they existed on the first day of May of the year in which the census is taken, or whether they can make such division according to the boundaries of towns and wards as they exist at the time of

the division, if there has been any change in such boundaries since the first day of the next preceding May.

We have no doubt that the amendment imposes upon the General Court in each tenth year, the duty of providing by suitable legislation that a census and enumeration of legal voters shall be taken, and returned into the office of the Secretary of the Commonwealth. The great object of the amendment was to establish the Senate upon the basis of legal voters, and to provide for a method of ascertaining the number of legal voters so as to furnish a guide to the General Court in dividing the State into senatorial The fundamental idea is that an enumeration shall be made under the authority and direction of the Commonwealth, and that this enumeration shall guide the General Court in making the Such enumeration must "determine the apportionment division. of senators," and the division must be made "according to the enumeration aforesaid." The General Court is to be governed entirely by this enumeration, and is not at liberty to look to any other source for information as to the number of legal voters in any territory which it proposes to erect into a senatorial district. It must act upon the enumeration returned to the office of the Secretary of the Commonwealth, and by him laid before the legis-The provision that the enumeration shall specify the number of legal voters in each ward of a city, necessarily refers to each ward as it existed on the first day of May, and the accompanying provision that "no town or ward of a city shall be divided," we think, by its fair construction, refers to such town or ward; that is, the town or ward as it existed on the first day of May of the year in which the census is taken. The intention of the framers of the amendment seems to have been to establish such town or ward as a unit of division. The scheme was to ascertain the number of voters in each town and ward as found on the first day of May; and then, as soon as could be thereafter, to divide the State into senatorial districts according to that enumeration. It regards the apportionment as a continuing act or process, beginning with the enumeration of voters in the several towns and wards, and ending with the assignment of the same towns and wards to senatorial districts. There seems to be no reason for requiring the enumeration by wards, as they exist on the first day of May, unless such enumeration is to regulate the division into districts. If a town is divided or the wards of a city are changed after the first day of the preceding May, and before the time when the division is made, the Constitution does not furnish the General Court with the means of ascertaining the number of voters who resided in the new town or ward on the first day of May. If the division is to be made according to the boundaries of the new towns or wards, how is the General Court to ascertain the number of legal voters in such new towns or wards? The official returns, which are, by the Constitution, the only basis upon which it can act, do not show it. It might, perhaps, by other means, more or less to be relied on, ascertain approximately the number; but this would be a violation of the provision that the official enumeration shall determine the apportionment. The Constitution does not intend that the apportionment of senators, which affects the people of the whole State, shall be determined by any enumeration taken by officials of cities or towns, or by the number of voters ascertained in any other mode than that which it provides. On the contrary, as we have before said, it does clearly intend that the official enumeration, taken and returned to the office of the Secretary of the Commonwealth under the authority of and by officers of the Commonwealth, shall be the sole guide of the General Court in making the apportionment.

We are therefore of opinion that by the sound construction of the twenty-second article of amendment, the General Court is required to divide the State into senatorial districts according to the boundaries of the towns and wards as they existed on the first day of May last. If the question were a new one we should have adopted this construction without any hesitation. We have considered the subject with more care because the fact can not be overlooked that in apportioning the senators in the years eighteen hundred and sixty-six and eighteen hundred and seventy-six, the General Court proceeded upon a different construction of the twenty-second amendment. It is true that when a provision of the Constitution is obscure and doubtful, the construction adopted by the legislature or any other department of government is entitled to great weight. But the Constitution is supreme and no number of legislative acts will justify a construction against its plain meaning.

The provision we are considering is intended to be permanent and we think that its meaning is reasonably clear, and that the construction implied in acts of previous legislatures ought not to control our opinion. Nor do we overlook the fact that a division according to the old wards in the city of Boston will, so long as the present statutes remain in force, lead to the inconvenience that there will be one system of wards for the purpose of electing councillors, senators and representatives, and a different system of wards for all other purposes. But this is an inconvenience which is not an incident of or created by the constitutional provision. It is the result of subsequent legislation and can be cured

by legislation. An inconvenience thus created cannot be of weight in determining the true construction of the constitutional provision.

The twenty-first amendment, so far as the provisions we are considering are concerned, is in substance, and very nearly in language, the same as the twenty-second, and must receive the same construction.

It follows that the first and second questions proposed to us must be answered in the affirmative, and the third and fourth questions in the negative.

BOSTON, May 27, 1886.

COMMONWEALTH v. GEORGE E. HOWE.

REPORTED IN 144 MASS. 144.

Middlesex, Nov. 22, 1886 — Feb. 26, 1887. Present, Morton, C. J., Field-Devens, William Allen, Charles Allen, JJ.

Fraudulent Voting on Question of Licensing Sale of Liquors. The Public Statutes, chapter 7, section 57,* providing that "whoever . . . at any national, State or municipal election . . . knowingly gives more than one ballot at one time of balloting at such election, shall be punished," does not apply to ballots given, at a municipal election of a city, upon the question of granting licenses for the sale of intoxicating liquors.

Complaint to the police court of Lowell, alleging that the defendant, on Dec. 8, 1885, at Lowell, at the regular annual municipal election of said city, held on said day, when a vote was taken upon the following question, "Shall licenses be granted for the sale of intoxicating liquors in this city?" the vote being then and there by separate ballot, "did upon the question aforesaid, to wit, 'Shall licenses be granted for the sale of intoxicating liquors in this city?' wilfully, fraudulently, knowingly, and designedly give in more than one ballot at one time of balloting at the vote and election aforesaid, against the peace of said Commonwealth, and contrary to the form of the statute in such case made and provided."

In the superior court, on appeal, before the jury were empanelled, the defendant filed a motion, which was also filed and overruled in the police court, to quash the complaint, for the following reason among others: "That the said complaint sets forth no offence against any law or laws of this Commonwealth." Staples, J., overruled the motion. The jury returned a verdict of guilty; and the defendant alleged exceptions.

- W. F. Courtney for the defendant.
- H. N. Shepard, Assistant Attorney-General, for the Commonwealth.
- W. ALLEN, J. The Public Statutes, chaper 7, section 57, provide that "whoever... at any national, State or municipal election... knowingly gives more than one ballot at one time of balloting at such election, shall be punished," etc. The Public Statutes, chapter 100, section 5, provide that "in a city which at its annual

[•] Now section 133 of chapter 423 of the Acts of 1890.

municipal election, or in a town which at its annual meeting, votes to authorize the granting of licenses for the sale of intoxicating liquors," etc., "the aldermen and selectmen respectively shall insert in the warrant for the annual municipal election or town meeting an article providing for a vote upon the question" of granting such licenses; that the vote shall be by separate ballot, and in taking it the check-list shall be used. The defendant was convicted on a complaint charging him with giving more than one ballot on the question of licensing the sale of intoxicating liquors at a municipal election in the city of Lowell. The complaint cannot be sustained, unless the statute first above cited includes such a ballot.

In the latter statute, the words "annual municipal election" evidently mean the annual meeting for the election of municipal officers. The law provides for such a meeting in cities, and the statute intended to provide for a vote to be taken at that meeting. The annual meeting being established by law for the election of officers, a vote required to be taken at the meeting, though not in the election of officers, was described as a vote at the annual election. If the same meaning is to be given to the word "election" in the former statute, the act charged in the complaint comes within its purview; but if it intends a ballot given in an election of national, State or municipal officers, it does not include the act charged in the complaint. The natural import of the expression "balloting at a national, State or municipal election," is balloting in the election of such officers, and it suggests only balloting for them. This apparent meaning of the statute might have been controlled by the more obvious different meaning of the word "election" in the other statute, if the two statutes had been originally enacted at the same time, and if they related only to cities. the consideration of the history and provisions of both statutes confirms the conclusion that the former statute intends only ballots cast for national, State or municipal officers.

The statute of 1813, chapter 68, section 2, provides that, "If any person, at any meeting for the choice of town officers, shall knowingly give in more than one vote or list, for an officer or list of officers then voted for at any such meeting, he shall forfeit," etc. The Revised Statutes, chapter 4, section 7, in the chapter "Of the manner of conducting elections," provides that, "If any voter shall knowingly give in more than one ballot, at any one time of balloting, at any election, he shall forfeit," etc. This is re-enacted in the General Statutes, chapter 7, section 29, in the chapter under the same title. The statute of 1874, chapter 356, repealed this statute, and enacted, under the title of "An Act to

punish illegal voting and to secure the purity of elections," that "Whoever, with fraudulent intent, votes or attempts to vote upon any name other than his own at any national, State or municipal election," or whoever knowingly gives more than one ballot at one time of balloting at an election, shall be punished by imprisonment," etc. The statute of 1876, chapter 172, under the same title, re-enacted the statute with increased penalty. This included only ballots given in an election of officers, and was in force when the statute of 1881, chapter 54, first provided for voting in cities and towns upon the question of licensing the sale of intoxicating liquors. When the Public Statutes were enacted, the statute of 1876, chapter 172, was re-enacted in the chapter "Of the manner of conducting elections and returning votes," chapter 7, section 57; and the statute of 1881, chapter 54, was re-enacted in chapter 100, under the title "Of intoxicating liquors."

The natural import of the language of chapter 7, section 57, and the obvious purpose of its original enactment and subsequent reenactments, indicate that it was limited to ballots cast in the election of officers, and does not include all ballots upon any matter which might be voted upon by ballot at the annual meeting for the election of municipal officers in cities. It is very plain that the statute cannot include ballots cast at town meetings, except in the election of officers. A ballot given at a municipal election cannot, by any license of construction, be made to mean a ballot given at an annual town meeting on the question of pledging the credit of the town, or of uniting it with another town, or of licensing the sale of intoxicating liquors, or upon any matter of town concern which may be voted on by ballot. It is equally clear that the Legislature could not intend, by the words "balloting at such election," in chapter 7, section 57, to include balloting on the question of licensing the sale of intoxicating liquors in cities, and to exclude such balloting in towns. A construction which gives a different meaning to the words when applied to cities from what they have when applied to towns, is equally inadmissible with a construction which includes ballots given at a town meeting upon other matters than elections.

This construction is confirmed by a reference to the statutes regarding voting by cities and towns upon allowing sales of intoxicating liquors therein, when the statute of 1869, chapter 415, prohibiting sales, was in force. The statute of 1870, chapter 389, section 2, authorized sales of ale, porter, strong beer and lager beer. Section 3 was in these words: "The inhabitants of any city or town may, on the first Tuesday of July next, and thereafter on the first Tuesday in May annually, vote that no person shall be allowed

to sell ale, porter, strong beer or lager beer, in which case the sale of such liquors in such city or town is prohibited." The statute of 1871, chapter 334, repealed these sections and substituted other provisions. Section 2 authorized a city or town to vote on the first Tuesday of July then next, and thereafter annually on the first Tuesday of May, that any person might manufacture or sell ale, porter, strong beer or lager beer therein. Section 3 provided that meetings for the purpose should be notified, warned and held in the same manner as meetings for the choice of municipal officers; that the meeting should be kept open at least two hours; that the check-list should be used and the vote should be by ballot. special meeting was clearly not an "election," within the meaning of that word in the statute, making penal the giving of more than one ballot at any election. The statute of 1871, chapter 334, was repealed by the effect of the statute of 1875, chapter 99, which provided for the granting of licenses for the sale of intoxicating liquors, by the mayor and aldermen of cities, and the selectmen of towns. The statute of 1881, chapter 54, which prohibited the granting of such licenses, except in cities and towns which voted to authorize them, provided for a vote in the manner provided for in the statute of 1871, chapter 334, except that, instead of requiring a special meeting on the first Tuesday of May annually, it provided for voting at the annual municipal election in cities and annual meeting in towns. These words, in our opinion, show an intention to fix the time and occasion when the voting should be had, and not to enact that ballots in cities, upon the question of licensing, should be taken to be ballots given at an election, within the meaning of that word in the statute upon elections.

We think that the contention of the defendant that the ballot intended by the statute, upon which the complaint is framed, is a ballot for national, State or municipal officers, and that the complaint charges no offence under the statute, is sustained.

If the complaint is good as charging a misdemeanor at common law (see Commonwealth v. Silsbee, 9 Mass. 417), it was an offence of which the police court of Lowell did not have jurisdiction; and it is unnecessary to consider the objection to the sufficiency of the complaint.

Exceptions sustained.

PATRICK KINNEEN v. JAMES H. WELLS.

REPORTED IN 144 MASS. 497.

Middlesex, March 2 — May 11, 1887. Present, Morton, C. J., Field, Devens, William Allen, Charles Allen, Holmes, JJ.

Right of Suffrage Fixed by Constitution. The right of each State to define the qualifications of its voters is complete and perfect, except as controlled by the 15th Article of Amendment to the Constitution of the United States. These qualifications in Massachusetts are fixed by the Constitution of the Commonwealth, and to these provisions of the Constitution all legislation is subordinate. The Legislature cannot add to nor diminish the qualifications of a voter as prescribed by the Constitution.

Same. Power of Legislature over Right of Suffrage. While the Legislature can make any reasonable, uniform and impartial regulation of the mode of exercising the right of suffrage, and ascertaining the qualifications of voters, it cannot add to the prescribed qualifications; nor can it discriminate between different classes of voters, and impose requirements upon one class not imposed upon others.

Same. Section 7 of chapter 345 of the Acts of 1885, providing that "no person hereafter naturalized in any court shall be entitled to be registered as a voter, within thirty days of such naturalization," is in conflict with the Constitution of the Commonwealth and is void, because it adds to the qualifications of voters prescribed by the Constitution, and imposes upon one class of voters, — newly naturalized citizens, — a requirement not imposed upon all voters.

DEVENS, J. The case at bar is an action of tort against the registrars of voters in the city of Cambridge to recover damages for wrongfully refusing, as the plaintiff alleges, to register him as a voter for the State election of 1886. The judge who presided at the trial in the superior court sustained the demurrer to the plaintiff's declaration, and reported the case for the determination of this court.

The case raises but a single question, although one of much importance. The defendants refused to register the plaintiff because he had been naturalized within thirty days previously to his application for registration. They were fully justified in so doing, under the statute of 1885, chapter 345, section 7, if the provisions of this section are constitutional. This section enacts that "no person hereafter naturalized in any court shall be entitled to be registered as a voter within thirty days of such naturalization."

By naturalization, the plaintiff becomes eo instanti a citizen of the United States, and therefore a citizen of the State of his residence. By the fourteenth article of the Amendments of the Constitution of the United States, "all persons born or naturalized in the United States, and subject to the jurisdiction thereof,

are citizens of the United States and of the State wherein they reside. No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States."

The right or privilege of voting is a right or privilege arising under the Constitution of each State, and not under the Constitution of the United States. The voter is entitled to vote in the election of officers of the United States by reason of the fact that he is a voter in the State in which he resides. He exercises his right because he is entitled to by the laws of the State where he offers to exercise it, and not because he is a citizen of the United States. United States v. Anthony, 11 Blatchf. 200. the rights of citizens of the United States, as such, and not as citizens of particular States, need not be here considered. have repeatedly been discussed and defined. Corfield v. Coryell, 4 Wash. C. C. 371. Paul v. Virginia, 8 Wall. 168. Ward v. Maryland, 12 Wall. 418, 430. Slaughter-house Cases, 16 Wall. 36.

The qualifications of voters are fixed by State legislation. The requisitions as to ownership of property, citizenship, sex and residence, in connection with the right of voting, vary with the constitutions or laws of the several States. However unwise, unjust or even tyrannical its regulations may be, or seem to be, in this regard, the right of each State to define the qualifications of its voters is complete and perfect, except so far as it is controlled by the fifteenth article of the Amendments of the Constitution of the United States, which provides that "the right of citizens of the United States to vote shall not be denied or abridged by the United States, or by any State, on account of race, color or previous condition of servitude."

The question whether section 7 of the statute of 1885, chapter 345, is constitutional, must be decided by determining whether this legislation is in conformity with the Constitution of this Commonwealth, or whether it adds anything to the qualifications which the voter is thereby required to possess, and thus interferes with the enjoyment of the rights with which this Constitution invests him.

The third article of the Amendments of the Constitution of Massachusetts, adopted in 1821, is as follows: "Every male citizen of twenty-one years of age and upwards, excepting paupers and persons under guardianship, who shall have resided within the Commonwealth one year, and within the town or district in which he may claim a right to vote, six calendar months next preceding any election of governor, lieutenant-governor, senators or representatives, and who shall have paid, by himself, or his parent,

master or guardian, any State or county tax, which shall, within two years next preceding such election, have been assessed upon him, in any town or district of this Commonwealth; and also, every citizen who shall be, by law, exempted from taxation, and who shall be, in all other respects, qualified as above mentioned, shall have a right to vote in such election of governor, lieutenant-governor, senators and representatives; and no other person shall be entitled to vote in such elections."

A reading and writing qualification was established in 1857, by article twenty of the Amendments of the Constitution. But this it will not be necessary to consider in the present discussion.

The qualifications of voters are thus defined with clearness and precision; without the possession of these, the citizen or inhabitant cannot exercise the privilege of voting, and, as whoever possesses them is by the Constitution entitled to this privilege, legislation cannot deprive him of it. By the Constitution, chapter 1, section 1, article 4, full power and authority are given to the General Court "from time to time to make, ordain and establish all manner of wholesome and reasonable orders, laws, statutes and ordinances, directions and instructions, either with penalties or without; so as the same be not repugnant or contrary to this Constitution, as they shall judge to be for the good and welfare of this Commonwealth, and for the government and ordering thereof, and of the subjects of the same, and for the necessary support and defence of the government thereof." To the provisions of the Constitution all legislation is thus made subordinate, and it cannot add to nor diminish the qualifications of a voter which that instrument has precribed. Blanchard v. Stearns, 5 Met. 298, 301. Williams v. Whiting, 11 Mass. 424, 433. "This provision of the Constitution (article 3 of the amendments), being irrepealable by any act of ordinary legislation, must be obeyed and carried into effect according to its plain intent and meaning, as far as that can be ascertained." Opinion of Justices, 5 Met. 591, 592.

The plaintiff, according to the allegations of his declaration, possessed, when he offered himself for registration, all the qualifications of a voter required by the Constitution. Any legislation by which the exercise of his rights is postponed diminishes them, and must be unconstitutional, unless it can be defended on the ground that it is reasonable and necessary, in order that the rights of the proposed voter may be ascertained and proved, and thus the rights of others (which are to be protected as well as his own) guarded against the danger of illegal voting. The Constitution, while providing for the qualification of voters, contemplates that

equal and reasonable rules will be made by legislation as to the method of exercising the privilege, and also that, somewhere and at some time, under proper regulations, there will be an inquiry whether those offering to vote possess the requisite qualifications. This inquiry involves an investigation of various facts, as those in regard to the proposed voter's age, sex, residence, payment of taxes, etc. It is not an unreasonable provision that all persons entitled as voters shall be registered as such previously to depositing their ballots, and, if the Legislature deems that such an inquiry could not proceed concurrently with the actual voting or election, and both be conducted in a deliberate and orderly manner, it is not unreasonable that it should provide that such an inquiry should terminate before the election actually commences, at a previous time sufficiently long to make proper preparations therefor.

The plaintiff in the case at bar does not contend that the Legislature has not the right to make any reasonable, uniform and impartial regulation of the mode of exercising the right of suffrage, and also of ascertaining the qualifications of voters. He denies that section 7 of the statute under discussion is of this character.

The leading case, not only in this Commonwealth, but in the whole discussion that has taken place in this country in regard to the right of legislatures to provide for judging the qualifications of voters, and for regulating the exercise of their privileges by them as these are prescribed by the constitutions of the States, respectively, is Capen v. Foster, 12 Pick. 485. It was there held that the statutes of 1821, chapter 110, and 1822, chapter 104, providing for a registration of voters in Boston, and requiring that, previously to an election, the qualifications of voters should be proved, and their names be placed on an alphabetical list or register, were not to be regarded as prescribing a qualification in addition to those which, by the Constitution, entitled a citizen to vote, but only as reasonable regulations of the mode of exercising the right of voting which it was competent for the Legislature to make. But while it is held to be within the proper limits of legislative power to provide suitable regulations for exercising the right of suffrage in a prompt, orderly and convenient manner, the court, speaking through Chief Justice Shaw, was careful to add: "Such a construction would afford no warrant for such an exercise of legislative power, as, under the pretense and color of regulating, should subvert or injuriously restrain the right itself. . . . It (the Constitution) fixed the qualifications of voters with precision, and left all the rest to be regulated by law. . . . The Constitution, by carefully prescribing the qualifications of voters, necessarily requires that an examination of the claims of persons to vote, on

the ground of possessing these qualifications must at some time be had by those who are to decide on them. . . . If then the Constitution has made no provision in regard to the time, place and manner in which such examination shall be had, and yet such an examination is necessarily incident to the actual enjoyment and exercise of the right of voting, it constitutes one of those subjects, respecting the mode of exercising the right, in relation to which it is competent to the legislature to make suitable and reasonable regulations, not calculated to defeat or impair the right of voting, but rather to facilitate and secure the exercise of that right."

If section 7 of the Statute of 1885, chapter 345, were general in terms, and allowed no person to register as a voter until he had possessed the requisite qualifications for a period of thirty days, it would be difficult to maintain its constitutionality. It will still provide for adding another qualification to those required by the Constitution, as much as if the period of domicil within the town or the Commonwealth, required by the Constitution before voting, were extended to a longer period. State v. Williams, 5 Wis. 308. Quinn v. State, 35 Ind. 485. The Constitution does not provide that the qualifications it requires shall be possessed by the voter for any period before the election, nor has it ever been held that this was necessary. To add this requirement before one can be registered as a voter, is certainly to increase the qualification. Kilham v. Ward, 2 Mass. 236. Bridge v. Lincoln, 14 Mass. 367. Humphrey v. Kingman, 5 Met. 162, 165.

In reply to an inquiry by the House of Representatives, as to whether one who had been, but had ceased to be, a pauper, must have ceased to be such for any definite period before he could exercise the right of suffrage, it was said by this court: "It is no more required that the voter shall have ceased to be a pauper, or under guardianship, a year or six months before the election, than that he shall have been a citizen, or of age, during a like period. It has never been doubted that minors, having the other requisite qualifications, become qualified to vote immediately upon arriving at full age. And by uniform usage, recognized and approved in an opinion given to the Honorable House last year,* persons otherwise qualified, who have been naturalized at any time before the election, have been deemed entitled to vote. The necessary conclusion appears to us to be, that, by the third article of the amendment to the Constitution of the Commonwealth, the disqualification of pauperism or guardianship, like that of alienage or nonage, is not required to have ceased to exist for any definite period of time, in order to entitle a man actually free from every

[•] The reference is probably to the opinion given in 1877, and reported in 122 Mass. 594.

such disqualification, and duly qualified in point of residence and of payment of taxes, to exercise the right of suffrage." Opinion of Justices, 124 Mass. 597.

Nor, if such a law were general, is it easy to see how it could be defended upon the ground that it was a reasonable regulation for the purpose simply of ascertaining qualifications and determining whether an applicant actually possessed them. system of registration of voters contemplates that the registration will be completed, and that the list of voters will be prepared. before voting actually commences. No system would be just that did not extend the time of registration up to a time as near that of actually depositing the votes as would be consistent with the necessary preparation for conducting the election in an orderly manner and with a reasonable scrutiny of the correctness of the list. While cases may be imagined where the right to vote might depend on a somewhat complicated inquiry, ordinarily the facts on which it depends are simple and susceptible of rapid investigation. Because a difficult inquiry is possible, to provide that all citizens proving themselves to possess the requisite qualifications as voters should not be allowed to register as such for thirty days thereafter, and thus be obliged to show in addition that they had possessed them for that length of time, might be held an unreasonable regulation in regard to the exercise of the privilege of suffrage. In many instances the right to vote might itself accrue, as by expiration of time, by payment of taxes, etc., within the thirty days which precede the registration.

But serious as these objections would be to the constitutionality of a general law applicable to all classes of citizens, it is not necessary now to consider them, as the section of the statute in question presents a difficulty even more serious. It undertakes to prevent a single class of citizens, namely, those who are naturalized, possessing all the qualifications established by the Constitution of the Commonwealth, from exercising the right with which the Constitution invests them, for a period of thirty days, by forbidding the registrars of voters to register them during that period. All citizens must stand equal before the law, and the statute, assuming them to be citizens, imposes this prohibition upon them as citizens of a specified class. A statute regulating the exercise of the right of suffrage, or the ascertainment of the qualifications of voters, must not only be reasonable in its character, but uniform and impartial in its application. possible to impose a period of probation upon all qualified citizens before they were entitled to exercise the privilege, it certainly is not possible under the Constitution to select a single class and impose it on this class alone. "A registry act," says Mr. MoCrary, in his work on Elections, section 8, "which should undertake to require a longer residence, prior to the time of voting, than that required by the Constitution, or which should require the payment of taxes not required to be paid by constitutional provision, or which should impose upon a particular class of citizens conditions and requirements not required of all others, would be void."

It was suggested at the argument, that the section of the statute here in question might be upheld as a reasonable regulation to protect the public from possible fraud in obtaining certificates of naturalization, and that the delay of thirty days before naturalized citizens are permitted to register allows this investigation. But the board of registrars is not competent to pass upon the question whether a certificate of naturalization was erroneously granted, nor can such a certificate be thus attacked before them collaterally. The only question upon this part of their inquiry into the qualifications of the applicant is whether he is in fact the person named in the certificate he produces, if such certificate be itself properly authenticated. It is a question of identity solely.

No argument in favor of the constitutionality of the section can be founded upon any peculiarity in the situation of naturalized citizens, which renders an inquiry in regard to their qualifications different from similar inquiries when applied to all other citizens. The regulation which it assumes to make is partial, and calculated injuriously to restrain and impede, in the exercise of its rights, the class to which it applies, in that it denies to this class, for the period of thirty days, the exercise of a right which the Constitution has conferred upon it. There is no warrant for this within the just and constitutional limits of the legislative power, which permits reasonable and uniform regulations to be made as to the time and mode of exercising the right of suffrage, and as to the ascertainment of the qualifications of voters. We must therefore pronounce section 7 of the statute of 1885, chapter 345, to be unconstitutional.

It is not contended by the defendants that the action cannot be maintained unless the statute in question is constitutional. See Kilham v. Ward, ubi supra; Lincoln v. Hapgood, 11 Mass. 350, 353; Blanchard v. Stearns, ubi supra; Larned v. Wheeler, 140 Mass. 390.

The case is to stand for trial, and the entry will be: Demurrer overruled.*

CHAS. THEO. RUSSELL, Jr., for the plaintiff. CHARLES J. McIntire for the defendants.

^{*} The statute in question, section 7 of chapter 345 of the Acts of 1885, was repealed by the Act of 1887, chapter 329.

COMMONWEALTH v. FRANK McGURTY.

REPORTED IN 145 MASS. 257.

Suffolk, Nov. 21, 22, 1887. Present, Morton, C. J., Field, Charles Allen, Holmes and Knowlton, JJ.

Indictment — Bvidence. At the trial of an indictment on the statute of 1884, chapter 299, section 43, for altering a ballot cast for a certain officer at a municipal election of a city, secondary evidence of the character of the ballot, which has been destroyed by the city clerk, as required by section 26, is admissible.

Same. At the trial of an indictment on the statute of 1884, chapter 299, section 43, for altering a ballot cast for a certain officer at a municipal election of a city, if the evidence shows that the ballot came from the ballot-box which was actually used in the election, it is not necessary to show that the ballot has been cancelled by a mechanical device, as provided in section 10 of the statute.

Same. An indictment on the statute of 1884, chapter 299, section 43, for altering a ballot cast at a municipal election of a city for Nelson S. Wakefield for a certain office, by "drawing lines and marks across the words and name Nelson S. Wakefield," is sustained by proof that the words and letters "S. Wakefield" only were so erased by the defendant.

Same. A ballot cast, at a municipal election of a city, for a candidate for an office, who is not elected, is a "ballot cast for any officer," within the meaning of those words in the statute of 1884, chapter 299, section 43, prescribing a penalty for the fraudulent alteration of such a ballot.

Same. It is no defence to an indictment on the statute of 1884, chapter 299, section 43, for altering a ballot cast for a certain officer at a municipal election of a city, that the fraud was discovered, and the ballot was counted and returned for the candidate for whom it was intended to be cast.

Indictment on the statute of 1884, chapter 299, section 43,* alleging that the defendant, on Dec. 14, 1886, at Boston, at the annual municipal election of said city, wilfully, maliciously, unlawfully, and with intent to cheat and defraud, altered a ballot then and there cast for a certain officer, to wit, for Nelson S. Wakefield for alderman of said city, by then and there, with a certain lead pencil, "drawing lines and marks across the words and name Nelson S. Wakefield." Trial in the superior court, before Blodgett, J., who allowed a bill of exceptions, in substance as follows:—

The government called as a witness a police officer named Comee, who testified that he was on duty on Dec. 14, 1886, at precinct one of Ward 25, Boston, where the defendant was an inspector; and that the defendant, while in the performance of his duties as such inspector, and while counting ballots, after the close of the

^{* &}quot;Whoever, with intent to cheat or defraud, alters any ballot cast for any officer at any election held for the choice of public officers . . . shall be punished," etc. (Re-enacted Acts of 1890, chapter 423, section 131.)

polls, with a lead pencil, which he held in his right hand, drew lines and marks upon a certain ballot, over and across a certain letter and word upon said ballot, to wit, the letter and word "S. Wakefield;" and further testified as to the appearance of the ballot after said alleged alteration, and as to the lines and marks over and upon the letter and word "S. Wakefield."

The defendant requested the judge to rule that the witness could not testify as to what he saw the defendant then do, or to the marks or alterations on, or to the appearance of, said ballot after the alleged alteration, without the production of the ballot. The government introduced evidence, which was not controverted, that all the ballots cast at the municipal election in the city of Boston, in December, 1886, were destroyed by the city clerk, in January, 1887, as required by the statute of 1884, chapter 299, section 26. The judge refused to rule as requested.

The government introduced other evidence, tending to show that, during the day, and while the polls were open, there were on duty at said precinct the defendant, as an inspector, the warden, named Hibbard, a clerk named Woods, and another inspector named Harris; that when the polls were closed, the ballots were emptied by said officers out of the ballot-box on to a table, for counting; and that the defendant, while counting a pile of ballots, made the alteration charged in the indictment. The defendant requested the judge to rule that there was not sufficient evidence in the case that the ballot alleged to have been altered was "cast," within the intent and purpose of the statute. The judge refused so to rule.

There was evidence in the case that the name or word "Nelson" was not in any way touched or altered by the defendant, but that "S. Wakefield" only was marked over and altered by him. The defendant requested the judge to rule that there was a variance between the proof and the allegation or alteration in the indictment. This request was refused.

The government introduced evidence, which was uncontroverted, that Nelson S. Wakefield was the candidate for alderman at said election from the eleventh aldermanic district of the city of Boston, and was defeated; and there was no other evidence in the case that he held any office. The defendant requested the judge to rule that, on all the evidence in the case, Nelson S. Wakefield was not an "officer," within the intent and purpose of the statute. The judge refused so to rule.

It appeared in evidence, which was uncontroverted, that the warden, Hibbard, ordered that the ballot be, and it was accordingly, counted and returned for Nelson S. Wakefield. The defend-

ant requested the judge to rule that the defendant had committed no crime, within the intent and meaning of the statute. The judge refused so to rule.

The jury returned a verdict of guilty; and the defendant alleged exceptions.

- F. Burke, for defendant.
- A. J. Waterman, Attorney-General, for the Commonwealth.
- C. ALLEN, J. 1. It was impossible to produce the ballot at the trial, because it had been destroyed by the city clerk, as required by the statute of 1884, chapter 299, section 26. It is now objected that such destruction must be deemed to have been the act of the prosecutor, namely, the government, and that therefore the government could not properly be allowed to introduce secondary evidence of what the ballot was. But the destruction of ballots, under this general provision of law, cannot be deemed a wrongful or negligent destruction of a document, or one which involves any fault upon the part of the government or its agents; and the case does not fall within the doctrine, which has sometimes been declared or implied, that a document which has been destroyed through the fault of the prosecutor cannot be proved by secondary evidence. See 3 Greenl. Ev., section 107; Commonwealth v. Snell, 3 Mass. 82; Joannes v. Bennet, 5 Allen, 169.
- 2. It was not necessary to show that the ballot had been cancelled by a mechanical device, as provided in section 10 of the statute. Such cancellation is not essential to insure the counting of a ballot, since section 12 makes provision for the case where a ballot-box containing such mechanical device cannot be furnished. Besides, the evidence showing that the ballot came from the ballot-box which was actually used in the election would warrant the inference that it had been duly cast within the meaning of section 43.
- 3. The alteration was sufficient to sustain the indictment. If the ballot had been originally cast, with the erasure shown, it could not properly have been counted as a ballot for Mr. Wakefield. The erasure was sufficient to "alter" the ballot, so that the voter's intention would have been defeated if the fraud had not been observed or discovered. The name upon the ballot is to be taken as a whole. If the lines and marks drawn across it were sufficient to show an apparent intention upon the part of the voter to erase the name, so that the ballot would not be counted as a vote for Mr. Wakefield, that is sufficient to support the charge of altering the ballot by drawing lines and marks across the words and name "Nelson S. Wakefield."
- 4. The objection that the vote for Mr. Wakefield was not a "ballot cast for any officer," because he was merely a candidate

for office, and was not elected, cannot prevail. The statute merely uses a short form of expression, and the meaning is not open to doubt; otherwise the statute would only apply to existing officers who might be candidates for re-election. The phraseology of "voting for any officers to be then chosen" is common and familiar in the legislation of this Commonwealth. Public Statutes, chapter 7, section 55. General Statutes, chapter 7, section 28. See also statute 1884, chapter 299, section 41.

5. The fact that the fraud of the defendant did not succeed, and that, by direction of the election officer, the ballot was counted and returned for Mr. Wakefield, cannot avail the defendant in defence of the indictment. The ballot was altered with intent to cheat and defraud, although the fraud was discovered at once.

Exceptions overruled.

JOSEPH RIDGWAY v. CITY OF HAVERHILL.

REPORTED IN 152 Mass. 530.

Essex, Nov. 7, 1890 — Nov. 28, 1890. Present, Field, C. J., Devens, W. Allen, Holmes and Morton, JJ.

Compensation of City Clerk. The clerk of a city voting precinct, required by statute to attend the meeting of such clerks within a representative district on the tenth day following the election and to make a record of the returns of votes, is entitled, under a vote of the city council fixing the compensation of such clerks at a certain sum per day "for actual services," to one day's pay for attending the meeting, but not to another day's pay for making the record.

Contract to recover twenty-five dollars for personal services as clerk of a voting precinct in the defendant city. The case was submitted to the Superior Court, and, after judgment for the defendant, to this court, on appeal, on agreed facts, which appear in the opinion.

- N. C. Bartlett, for the plaintiff.
- B. B. Jones, for the defendant.

FIELD, C. J. Pursuant to the statute of 1884, chapter 299, section 8, the city council of the city of Haverhill, in the year 1886, established the salaries of precinct officers for the next municipal year as follows: "Wardens, precinct clerks, and inspectors, for actual service per day, each \$5.00;" and in the year 1887 the city council established the salaries for the next municipal year as follows: "Precinct clerks, for actual services per day, each \$7.50." The plaintiff was clerk of a voting precinct in the city for the years 1887 and 1888, and he performed services as such clerk. Apparently he has been paid for his services on election days, and he sues to recover pay in each year for one day's services in "attending convention of clerks to ascertain result of vote for representative" to the General Court, and for one other day's services in "writing record of said convention." See Pub. Sts. c. 8, §§ 9-12, 22; St. 1884, c. 299, § 8; St. 1886, c. 262, §§ 5, 6. The time consumed in attending the convention was one hour, with a mile of travel additional to and from the place of meeting, and the writing of the record filled up another hour.

The plaintiff, by virtue of his office, was required to attend the meeting of the clerks of cities, towns, and wards, which make up a representative district, and this meeting was fixed by statute for

the tenth day following the election of representative; and for attending this meeting we think that the plaintiff is entitled, on the facts stated, to one day's pay in each year. The record he could have made at any time after the meeting, and within four days of it; and it appears in this case that he could have made the record in each year on the day of the meeting, and the making of the record is rather an incident of the meeting than a separate and independent duty; for doing this we think that, on the facts stated, the plaintiff is not entitled to any pay. The result is that the judgment of the Superior Court is reversed, and judgment must be entered for the plaintiff for \$12.50.

So ordered.

ICHABOD N. LUCE v. BOARD OF EXAMINERS OF DUKES COUNTY.

REPORTED IN 153 MASS. 108.

Dukes County, Oct. 29, 1890 — Jan. 12, 1891. Present, Field, C. J., W. Allen, C. Allen, and Knowlton, JJ.

Return of Votes. When invalid. The board of examiners of election returns ordered a town clerk, under the statute of 1885, chapter 229, section 1, to transmit a new return of the votes cast in the town for a county commissioner in place of the return first made by him, which did not show where or when the election was held, or that the record was of a meeting of the inhabitants of the town, unless inferrible from the facts that it purported to be certified by persons described as "selectmen of the town," naming it, and was attested by a person described as "clerk of said town." The new return, besides having the defects of the first return, was not certified by any persons purporting to be selectmen, and the name of the town nowhere appeared in it. A petition for a writ of mandamus was filed to compel the board to receive the returns and count the votes with those returned from the other towns in the county, and to declare the election of the petitioner as county commissioner, and to notify him thereof. Held, that the board was not bound to receive or treat either return as valid; and that the petition was properly dismissed.

Mandamus. It seems that mandamus will lie to enforce the right of a person elected county commissioner to act as such, and to prevent an intruder from performing the duties of the office.

Petition for a writ of mandamus to compel the respondents to count for the petitioner certain ballots cast for county commissioner, and to notify him of his election, in place of one Henry Ripley, declared by the respondents to be elected to the office. Hearing before C. Allen, J., who dismissed the petition, and reported the case for the consideration of the full court. The facts appear in the opinion.

E. J. Hadley, for the petitioner.

H. M. Knowlton, for the respondents.

FIELD, C. J. If the facts in this case are as for the purpose of the case they have been conceded to be, it seems that the petitioner was duly elected county commissioner for Dukes County, and that Henry Ripley was not elected. But in this petition for mandamus the right of the petitioner to the office cannot be tried. The object of the petition is to compel the board of examiners to receive the returned copy of the votes cast for county commissioner in the town of Tisbury, at the election held on Nov. 5, 1889; to count the votes thus returned with the votes returned from the other towns of the county; to declare the petitioner elected to the office of county commissioner, and to notify him of his election.

Pub. Sts., c. 7, §§ 26, 40, 48; c. 23, § 31; St. 1885, c. 229. The duties of this board are defined in Clark v. Board of Examiners, 126 Mass. 282, and in Luce v. Mayhew, 13 Grav, 83. The members of the board are ministerial officers, not authorized to hear witnesses, or to weigh evidence. "If one result appears upon the returns, and another is the real truth of the case, they can only act upon the former." Luce v. Mayhew, 13 Gray, 85. By the copy of the record first returned to the clerk of the courts by the clerk of the town of Tisbury, it does not appear where the election therein described was held, or in what year it was held, nor does the return appear to be a copy of the record of a meeting of the inhabitants of the town of Tisbury, except as this may be inferred from the fact that the record purports to be signed by three persons, who are described as "selectmen of the town of Tisbury," and to be attested by William S. Swift, who is described as "clerk of said town."

This return was duly presented to the board of examiners by the clerk of the courts, and they, finding it incomplete, in pursuance of the statute of 1885, chapter 229, ordered the clerk of the town of Tisbury to make and transmit a new copy of the record of the votes of the town for county commissioner. The new return made by the clerk has all the defects found in the first return, and was not certified by any persons purporting to be selectmen. was attested by William S. Swift, who is described as "clerk of said town," but the name "Tisbury" nowhere appears in it, and it is impossible to ascertain from an examination of it in what town the election was held and the votes were cast. In neither of these returns was there, we think, a substantial compliance with the requirements of the statute by the clerk of the town of Tisbury, and we are of opinion that the board of examiners was not bound to receive either of these returns and treat it as a valid return. Clark v. Board of Examiners, 126 Mass. 282; Luce v. Mayhew, 13 Gray, 83.

Whether the board might not have continued to order "a new copy of the votes" to be made and transmitted by the clerk of the town, until a copy was received which showed a compliance with the statute, is a question not argued. The board had no authority to compel the clerk to make new returns, and this petition was not brought for this purpose. Whether the petitioner can proceed by mandamus against the clerk of the town of Tisbury to compel him to make a proper return to the clerk of the courts, and then by successive writs of mandamus compel the clerk of the courts to present this return to the board of examiners, and the board to receive and examine it with the others, and to declare the

petitioner elected county commissioner, and to notify him of his election, if these persons refuse to perform their lawful duty, need not now be considered. Undoubtedly, it is true that the title of Henry Ripley to the office may be tried at any time before the term of office expires, on an information in the nature of quo warranto, and that after he has been ousted from the office the remaining county commissioners may be compelled by mandamus to recognize the petitioner as a county commissioner, if he has received what is equivalent to a certificate of election. But it is plain that a contested election ought to be determined as soon as possible, and that, if all these proceedings are necessary, the delay and expense may be such as to amount almost to a denial of any adequate remedy. The petitioner apparently has proceeded on the theory that it is necessary that he should be declared elected by the board of examiners, and notified by it of his election, before he can be admitted to perform the duties of his office. We think that this is erroneous.

In any body of public officers, which finally determines the election of its own members, the vote of the body declaring a person elected is conclusive evidence of his title to the office, although some other person may have received the certificate of election from a body authorized in the first instance to determine the result of the election. When the title to an office can be tried on quo warranto, a judgment of ouster is conclusive evidence that the defendant does not lawfully hold the office, although he may have duly received the certificate of election. Under our practice, when there is a contest concerning the election of a member of a board composed of more than one person, mandamus has been used to compel the members of the board to admit the petitioner if he is found by the court to have been elected a member, and also to compel the person who, instead of the petitioner, has intruded himself into the office, to refrain from performing the duties of the office. The use of the writ of mandamus to try the title to an office. and to put one person out of and another person into an office, is undoubtedly unusual, and opposed to the weight of authority in other jurisdictions. But the nature of the proceedings in mandamus under our statutes seems well adapted to accomplish these results in a case like the present. The title of the incumbent to the office is involved in the determination of the title of the petitioner; the hearing on the application for the writ may be had upon the petition, the court may summon in "any person having or claiming a right or interest in the subject matter," and if an alternative writ is issued the petitioner may traverse "any material facts contained in" the return. Pub. Sts. c. 186, §§ 13-16.

The reported cases in which this remedy appears to have been used relate to the election of a town officer who was but one of a board. Putnam v. Langley, 133 Mass. 204; Conlin v. Aldrich. 98 Mass. 557. In each of these cases, as we infer from the published report, the office claimed by the petitioner was claimed by another person, who had intruded himself into the office, and was performing its duties with the assent of the other members of the This question of remedy was considered in Strong, petitioner, 20 Pick. 484, 496, and the court expressed the opinion that mandamus would lie to place one in an office which was actually filled by another, although the incumbent had not been removed by a quo warranto. This opinion, however, was not necessary to the decision. That case was like the present, except that there the court held that, on the face of the returns before the board of examiners, the petitioner was entitled to a certificate of his election, and the writ of mandamus was issued. It certainly deserves consideration, in any future proceedings by the petitioner, whether the grounds on which it was held in Putnam v. Langley, and Conlin v. Aldrich, that mandamus was a proper remedy, are not equally applicable to the present case, whereby in one suit the whole controversy can be speedily decided upon its merits. See 2 Dillon, Mun. Corp. (4th ed.), sections 845, 846. The present petition must be dismissed. So ordered.

OPINION OF THE JUSTICES TO THE SENATE AND HOUSE OF REPRESENTATIVES.

REPORTED IN 157 Mass. 595.

Bnumeration of Voters. Ward Lines. Under the twenty-first and twenty-second amendments to the Constitution of the Commonwealth there must be an enumeration of the legal voters residing in every ward of a city which is to constitute in the next apportionment the whole or a part of any representative or senatorial district. Such wards must be in existence on the first day of May of the year in which the census is taken, and this is the only requirement concerning the wards in which a census of the legal voters is to be taken. The new wards, if any, which may be created in pursuance of the statute of 1888, chapter 437, section 1, are the wards intended to be used in making the next apportionment of senators and representatives.

Apportionment of Senators and Representatives. When to be made. The twenty-first and twenty-second amendments to the Constitution of the Commonwealth require the apportionment of representatives and senators to be made by the Legislature at its first session after the return of the enumeration provided for in said articles; and until the new apportionment is made, the old apportionment must be followed in the election of senators and representatives.

Existing Ward Lines to be followed. The twenty-first and twenty-second amendments to the Constitution of the Commonwealth must be construed with reference to the facts existing at the time when they were adopted, and the provisions concerning wards must be held to apply to wards if they exist, and not to require that every city should be divided into wards. The number of legal voters in a city may be such as to make it necessary that it be divided into wards in order properly to constitute the representative or senatorial districts, or the number may be sufficient to constitute only a single representative district or a part of one.

On April 5, 1893, the following order was adopted by the House of Representatives, and on April 10, 1893, by the Senate, and was transmitted on April 22, 1893, to the Justices of the Supreme Judicial Court, who, on April 28, 1893, returned the answer which is subjoined:—

Whereas, by resolves dated May 21, 1886, the Legislature obtained the opinion of the Justices of the Supreme Judicial Court of the Commonwealth upon the proper construction of the Constitution, especially in regard to the meaning and effect of the words "ward of a city;" and

Whereas, such opinion reversed the action of the Commonwealth as taken in 1865 and 1875, and compelled the decennial apportionment in 1885 of senators and representatives to be made according to the lines of the wards of cities as they existed on May 1, 1885, instead of the lines of new wards made after the taking of the decennial State census; and

Whereas, the Legislature by suitable enactments, and more especially by chapter 437 of the Acts of 1888, has undertaken to provide that the various cities of the Commonwealth, may, between

February 10 and May 1 in the year 1895, make a new division of their respective territories into wards, but, of course, not by any reference to the decennial State census which will be taken on the first day of May, 1895; and

Whereas, on the first day of May, 1895, there will be in every city the wards which have been in existence since 1885, which wards will be recognized at the State election in November, 1895, and at any special State election until November, 1896; and

Whereas, the above cited opinion of the Supreme Judicial Court has set forth that, under the laws in force in 1886 (and which have since been repealed), there was 'one system of wards for the purpose of electing councillors, senators, and representatives, and a different system of wards for all other purposes;' but the said court has not decided whether there can be, at the same time, two distinct systems of wards for the purpose of electing councillors, senators, and representatives;

Therefore, it is ordered by the General Court, in each branch thereof, that the opinion of the Justices of the Supreme Judicial Court be required upon the following important questions of law:—

First. In case any city, in accordance with the terms of any statute upon the subject, shall have undertaken to make a new division of its territory into wards, in the State decennial census of 1895, to be taken and returned into the office of the Secretary of the Commonwealth, shall the enumeration of legal voters residing in each ward of such city be made according to such new division, or according to the ward lines which have been the indivisible parts of councillor, senatorial, and representative districts since 1885, and which will continue until the State elections in November, 1896?

Second. Under the terms of the Constitution, the census is to be taken in 1895, and a new apportionment of senators and representatives is to be made by the General Court at its first session thereafter, viz., in 1896. But by Article XXI. and XXII. of the Amendments to the Constitution, the enumeration aforesaid shall determine the apportionment of representatives and senators "for the periods between the taking of the census." What provision is made for the apportionment and election of members in the year following the census and before the new apportionment?

Third. Does the requirement that the decennial enumeration of legal voters shall specify the number residing in each ward in a city establish a constitutional provision that cities must always contain wards? If so, is there any definition establishing what constitutes a ward?

To the Honorable the Senate and the House of Representatives of the Commonwealth of Massachusetts.

We received on the 22d instant your order adopted in concurrence, a copy of which is annexed, and we respectfully submit the following opinion:—

First. Article XXI. and Article XXII. of the amendments to the Constitution both provide as follows: "In the census aforesaid, a special enumeration shall be made of the legal voters; and in each city said enumeration shall specify the number of such legal voters aforesaid, residing in each ward of such city. enumeration aforesaid shall determine the apportionment of representatives [or senators] for the periods between the taking of the census." There must therefore be an enumeration of the legal voters residing in every ward of a city which is to constitute in the next apportionment the whole or a part of any representative or senatorial district. Such wards must be wards in existence on the first day of May of the year in which the census is taken, and this is the only requirement of these Articles concerning the wards in which a census of the legal voters is to be taken. Legislature, if it sees fit, can also provide for the enumeration of the legal voters residing in any other defined districts or parts of a city, but these Articles of the Constitution do not require this to be done. Under St. 1888, c. 438, the new wards, if any, which may be created in pursuance of the first section, are undoubtedly the wards intended to be used in making the next apportionment of senators and representatives.

Until the new apportionment is made, the old apportionment must be followed in the election of senators and representatives. These Articles of the Constitution require the apportionment to be made by the Legislature at its first session after the return of the enumeration. In the year 1895 a census must be taken on the first day of May, which is to be returned into the office of the Secretary of the Commonwealth on or before the last day of June. If there is a session of the Legislature begun and held in the year 1895, after the return of this enumeration, it is its duty to make the apportionment, and the apportionment may possibly be completed before the annual election in November of that year. If this happens, then this election must be held under the new apportionment. If there is no such session, then the Legislature at its session to be begun on the first Wednesday of January, 1896, must make the apportionment. Legislature is to divide the Commonwealth "into forty districts of adjacent territory," each of which shall elect one senator; and

"no town or ward of a city shall be divided therefor." The Legislature is also to apportion to the several counties of the Commonwealth the representatives to which each county is entitled. The mayor and aldermen of the city of Boston and the county commissioners of other counties than Suffolk, unless special commissioners are elected for the purpose, "shall, on the first Tuesday of August next after each assignment of representatives to each county, assemble at a shire town of their respective counties and proceed" to divide each county into representative districts of contiguous territory; " and such districts shall be so formed that no town or ward of a city shall be divided therefor, nor shall any district be made which shall be entitled to elect more than three representatives." A description of these districts "shall be returned by the board to the Secretary of the Commonwealth, the county treasurer of each county, and to the clerk of every town in each district, to be filed and kept in their respective offices."

Unless, then, the new apportionment is complete before the annual election of the year 1895 is held, it must necessarily be held under the old apportionment. We do not feel called upon to consider whether it may not be possible that an apportionment may be considered as complete for the purpose of electing senators, and yet remain incomplete for the purpose of electing representatives, because the condition of things which might occasion such an inquiry is not likely to arise. The clause that "The enumeration aforesaid shall determine the apportionment of representatives [or senators] for the periods between the taking of the census," must mean that the apportionment is to be made upon the enumeration, and that the apportionment, after it is made, must determine the representative and senatorial districts and the number of representatives appropriate to each representative district until a new enumeration and an apportionment have been made. The enumeration and the apportionment are parts of one proceeding for distributing among the cities and towns of the Commonwealth in just proportion, every ten years, the senators and representatives to be elected during that period.

Third. These Amendments to the Constitution were not passed to regulate the municipal organization of cities. The Constitution as originally framed made no provision for cities. Article II. of the amendments first authorized the General Court "to erect and constitute municipal or city governments," etc., and "to prescribe the manner of calling and holding public meetings of the inhabitants, in wards or otherwise, for the election of officers under the Constitution, and the manner of returning the votes given at such meetings." When Articles XXI. and XXII. were adopted,

every city charter which had been granted contained provisions for dividing the city into wards, and we believe that up to the present time all city charters which have been granted contain similar provisions, and we are not aware of any intention on the part of the Legislature to create cities without wards. These articles must be construed with reference to the facts existing at the time when they were adopted, and the provisions concerning wards must be held to apply to wards if they exist, not to require that every city should be divided into wards. The number of legal voters in a city may be such as to make it necessary that it be divided into wards in order properly to constitute the representative or senatorial districts, or the number may be sufficient to constitute only a single representative district or a part of one. The town of Brookline, for example, had in the year 1890 sufficient population to become a city. It at present constitutes one representative district, entitled to one representative, and it is a part of a senatorial district. If it should be made a city, and retain the same population as it had in the year 1890, there is nothing in Articles XXI. and XXII. which requires that it should be divided into wards.

WALBRIDGE A. FIELD.
CHARLES ALLEN.
OLIVER WENDELL HOLMES, JR.
MARCUS P. KNOWLTON.
JAMES M. MORTON.
JOHN LOTHROP.
JAMES M. BARKER.

APRIL 28, 1893.

SUPPLEMENT.

DIGEST OF DECISIONS OF SUPREME JUDICIAL COURT RELATING TO INHABITANCY AND RESIDENCE, 139 Mass. to 158 Mass. INCLUSIVE.

- Evidence inadmissible on question of domicil. Upon the issue whether plaintiff had changed his domicil from Cambridge to a town in another State about October, 1881, - evidence that in the autumn of 1880 he declined to accept a nomination for the common council of Cambridge, or to serve, if elected, "on the ground that he had no connection with, or interest in, the affairs of Cambridge," was properly excluded. Such evidence, if admissible under any circumstances, could only be admissible upon the question whether at that time he was domiciled in Cambridge. and this was not in dispute. As evidence that the plaintiff's interest in Cambridge was slight, and therefore that it was probable that he would some time break the connection, it is too indefinite and remote to be admitted as evidence to show that he afterward actually abandoned his domicil in Cambridge and acquired another in Greenland. Pickering v. Cambridge, 144 Mass. 244.
- Same. Upon the issue whether plaintiff had changed his domicil from Cambridge about October, 1881, to Greenland, N. H., evidence of a statement made by him upon his farm in Greenland in November, 1881, to his superintendent, when giving him instructions regarding the work on the farm, that he had now made Greenland his residence and domicil, and wished to be taxed there, and to vote there, and to become a citizen of the town, and that he had left Cambridge as a resident; and evidence of a statement made by him in the autumn of 1881 to a witness, when plaintiff requested him to go to Greenland and "make and report to him an estimate of the expense of making certain repairs and improvements in the house there,"-that the plaintiff "had changed his residence from Cambridge to Greenland, and that he was no longer an inhabitant or citizen of Cambridge," --- were properly excluded. The declarations were in plaintiff's favor, and were made to persons who in no respect represented either the

city of Cambridge or the town of Greenland, and were not admissible as part of the res gestæ. Id.

- 3. Same. Upon the issue whether a pauper had a domicil in the defendant town, evidence that, at a previous time the overseers of the poor of the town, upon notice from a third town that the pauper needed relief, took the pauper to their town and furnished relief, is inadmissible. The overseers in such action acted as public officers and not as agent of the town, and the action cannot be regarded as admissions by the town or its agent. South Scituate v. Stoughton, 145 Mass. 535.
- 4. Change of domicil by insane person. If an insane person, of sufficient mental capacity to change his domicil, in good faith removes his residence to another state, pending proceedings here for the appointment of a guardian over him, and if his residence there continues until his death, and is assented to by his guardian after his appointment, he is such a resident of that state that its courts have jurisdiction of the original probate of his will. Talbot v. Chamberlain. 149 Mass. 57.
- 5. Requirements of domicil.—To acquire a domicil there must be a residence in the place and an intention to make that place one's home. Viles v. Waltham, 157 Mass. 542.
- 6. Declarations are evidence. Declarations of a person accompanying a change of his abiding place have always been held competent to explain the change as a part of the res gestæ; but declarations in such cases are often admissible on a broader ground than as a part of the act of removing from one place to another. The intention of the person removing is competent to be proved as an independent fact, and anything which tends to show his intention in making the change may be introduced if it is free from objection in other particulars. The intention may be inferred from acts and conduct, and conduct which tends to show the intention is competent for that purpose. Declarations which indicate the state of mind of the declarant naturally have a legitimate tendency to show intention. Id.
- 7. Acts and conduct evidence. When one has changed his place of abode, and the question arises whether he intended to change his domicil, all his acts and conduct which fairly indicate his purpose in that particular within a reasonable time before and after the event may be put in evidence, together with the declarations accompanying such acts. Id.

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ACTION AGAINST SELECTMEN.

An action can be maintained against the selectmen of a town by a person whose name is wrongfully erased by them from the register of voters required to be kept by Pub. Stats., chap. 6, \S 13, if at a meeting held for the purpose of registration he appeared before the selectmen and furnished them with proper and sufficient evidence of his qualifications; and proof is unnecessary that in causing his name to be erased the selectmen acted wilfully and maliciously. Larned v. Wheeler, 50.

In such action it is not material whether the plaintiff actually tendered his ballot at the election, as it could not have been received, his name not being upon the list, nor whether the tax collector had or had not returned the plaintiff's name as having paid his tax, the injury done to the plaintiff not being an omission or neglect to register his name, but an erasure of the name. *Id.*

ALDERMEN, RECOUNT BY.

Where, upon petition to the aldermen for a recount of votes, the larger number of ballots were recounted by four persons (not aldermen), two representing each candidate, at a time and in a room where other recounts were being made, and no aldermen took any part in, or supervision over, such recount or tabulation; and where there was evidence that marks upon certain ballots were, at the recount, counted as votes, which were not in fact votes, the recount is invalid. Haigh v. McNally, 57.

APPORTIONMENT OF SENATORS AND REPRESENTATIVES.

The Constitution of the Commonwealth does not intend that the apportionment of senators and representatives, which affects the people of the whole State, shall be determined by any enumeration taken by officials of cities or towns, or by the number of voters ascertained in any other mode than that which it provides, but clearly intends that the official enumeration, taken and returned to the office of the Secretary of the Commonwealth, under the authority and by officers of the Commonwealth, shall be the sole guide of the General Court in making the apportionment. Opinion of Justices, 67.

Under the twenty-second amendment to the Constitution, providing for the taking of the census and enumeration of the legal voters of each city and town, and requiring in each city a special enumeration of the legal voters residing in each ward, which enumeration shall determine the apportionment of senators for the periods between the taking of the census, — and also providing that in such apportionment the General Court shall divide the Commonwealth into forty senatorial districts of adjacent territory, each district to contain as nearly as may be an equal number of legal voters according to the enumeration aforesaid, provided, however, that no town or ward of a city shall be divided therefor,—the General Court in making such apportionment and division of senatorial districts must be governed by the boundaries of the towns and wards of cities as they existed upon the first day of May in the year in which the census is taken, and not as they exist at the time of such apportionment and division, if in the meantime there has been any change in such boundaries. Id.

APPORTIONMENT OF SENATORS AND REPRESENTATIVES - Concluded.

The twenty-first article of amendment of the Constitution, as it contains similar provisions in regard to the enumeration of the legal voters of each city and town, and the apportionment of representatives in accordance therewith, must receive the same construction as the twenty-second article of amendment, in determining the proper boundaries of towns and wards of cities to be considered in making the apportionment of representatives. Id.

Under the twenty-first and twenty-second amendments to the Constitution of the Commonwealth there must be an enumeration of the legal voters residing in every ward of a city which is to constitute in the next apportionment the whole or a part of any representative or senatorial district. Such wards must be in existence on the first day of May of the year in which the census is taken, and this is the only requirement concerning the wards in which a census of the legal voters is to be taken. The new wards, if any, which may be created in pursuance of the statute of 1888, chapter 437, section 1, are the wards intended to be used in making the next apportionment of senators and representatives. Opinion of Justices, 94.

The twenty-first and twenty-second amendments to the Constitution of the Commonwealth require the apportionment of representatives and senators to be made by the Legislature at its first session after the return of the enumeration provided for in said articles; and until the new apportionment is made, the old apportionment must be followed in the election of senators and representatives. *Id*.

The twenty-first and twenty-second amendments to the Constitution of the Commonwealth must be construed with reference to the facts existing at the time when they were adopted, and the provisions concerning wards must be held to apply to wards if they exist, and not to require that every city should be divided into wards. The number of legal voters in a city may be such as to make it necessary that it be divided into wards in order properly to constitute the representative or senatorial districts, or the number may be sufficient to constitute only a single representative district or a part of one. *Id.*

AUSTRALIAN BALLOT SYSTEM.

For imperfect marking of official ballot, See MISTAKE.

BALLOT.

A ballot cast, at a municipal election of a city, for a candidate for an office, who is not elected, is a "ballot cast for any officer," within the meaning of those words in the statute of 1884, chapter 299, section 43, prescribing a penalty for the fraudulent alteration of such a ballot. Commonwealth v. McGurty, 84.

If ballots otherwise entitled to be counted are marked "Cancelled" by the mistake or fraud of an election officer, they can be counted upon proof of the regularity of the ballot, and of such mistake or fraud on the part of an election officer. Opinion of Attorney-General, 49.

For mistake in name on ballot.

See MISTAKE.

For mode of marking official ballot, See MISTAKE.

CENSUS.

See Apportionment of Senators and Representatives.

CLERK OF CITY, - COMPENSATION.

The clerk of a city voting precinct, required by statute to attend the meeting of such clerks within a representative district on the tenth day following the election and to make a record of the returns of votes, is entitled, under a vote of the city council fixing the compensation of such clerks at a certain sum per day "for actual services," to one day's pay for attending the meeting, but not to another day's pay for making the record. Ridgway v. Haver-kill, 88.

CLERK OF TOWN.

For duty to make proper return of votes, See RETURNS OF VOTES.

CONSTITUTION.

The right of each State to define the qualifications of its voters is complete and perfect, except as controlled by the fifteenth article of amendment to the Constitution of the United States. These qualifications in Massachusetts are fixed by the Constitution of the Commonwealth, and to these provisions of the Constitution all legislation is subordinate. The Legislature cannot add to nor diminish the qualifications of a voter as prescribed by the Constitution. Kinneen v. Wells, 77.

While the Legislature can make any reasonable, uniform and impartial regulation of the mode of exercising the right of suffrage, and ascertaining the qualifications of voters, it cannot add to the prescribed qualifications; nor can it discriminate between different classes of voters, and impose requirements upon one class not imposed upon others. *Id.*

For provisions regarding the apportionment of senators and representatives, See Appointment.

COUNTING VOTES.

See BALLOT.
MISTARB.

DOMICIL.

A voter who, on October 30, preceding the election of representative, moved his family and furniture to a place outside the representative district and there took up a permanent abode, with no intention of resuming his former residence, has ceased to reside in such district and has no right to vote there at such election. Mansfeld v. Hitchings, 3.

A voter who, having no family, had spent the greater part of the year in Saugus for four years previous to the election, and had worked in Lynn and boarded there during the winter months, with the exception of one winter when he worked in Lynn and boarded in Saugus, being assessed and registered as a voter in Saugus for several years, was held, upon his testimony that he was only temporarily in Lynn and expected to return to Saugus the next summer, to have acquired no domicil in Lynn, and to have been qualified to vote in Saugus. Id.

For digest of decisions of supreme judicial court (139-158 Mass.), 99.

ELECTION.

The mere fact that a number of illegally registered votes were cast and counted at an election was held by the House of Representatives insufficient reason for avoiding the election, in the absence of proof that the result of the election was changed thereby. Mansfield v. Hitchings, 3.

RLECTION - Concluded.

The Senate will not investigate the validity of votes cast and challenged at the election unless it appears that the result might be changed by such investigation. Howard v. Noill, 19.

The official return of votes, being prima facis correct, cannot be set aside by proof that votes were cast by persons not entitled to vote, unless it also is shown that the election officers in receiving such votes acted dishonestly or collusively, or unless it is proved that such votes were cast for the successful candidate and that their rejection would change the result. Id.

RVIDENCE.

At the trial of an indictment under the statute of 1884, chapter 299, section 43, for altering a ballot cast for a certain officer at a municipal election of a city, secondary evidence of the character of the ballot, which has been destroyed by the city clerk as required by section 26, is admissible. Commonwealth V. McGurty, 84.

At the trial of an indictment on the statute of 1884, chapter 299, section 43, for altering a ballot cast for a certain officer at a municipal election of a city, if the evidence shows that the ballot came from the ballot-box which was actually used in the election, it is not necessary to show that the ballot has been caucelled by a mechanical device, as provided in section 10 of the statute. *Id.*

An indictment on the statute of 1884, chapter 299, section 43, for altering a ballot cast at a municipal election of a city for Nelson S. Wakefield for a certain office, by "drawing lines and marks across the words and name Nelson S. Wakefield," is sustained by proof that the words and letters "S. Wakefield" only were so erased by the defendant. *Id*.

For effect of illegal votes upon,

See ELECTION.

FRAUD.

The Pub. Stats., chap. 7, § 57, providing that "whoever...at any national, State or municipal election... knowingly gives more than one ballot at one time of balloting at such election, shall be punished," does not apply to ballots given, at a municipal election of a city, upon the question of granting licenses for the sale of intoxicating liquors. Commonwealth v. Howe, 73.

HOUSE OF REPRESENTATIVES.

The House, or its committee, subject to its approval, has, under the Constitution, power to determine the evident intent of the voter from an inspection of the ballot, where the strict letter of the law has not been complied with. While its power is absolute, it has been accustomed in such cases to follow the rules of law. Opinion of Attorney-General, 49.

ILLEGAL VOTES.

For effect on election,

See ELECTION.

INDICTMENT.

It is no defence to an indictment under the statute of 1884, chapter 299, section 43, for altering a ballot cast for a certain officer at a municipal election of a city, that the fraud was discovered, and the ballot was counted and returned for the candidate for whom it was intended to be cast. Commonwealth v. McGurty, 84.

LEGISLATURE.

For power to regulate the registration of voters and elections, See Constitution.

LEGISLATURE - Concluded.

For power to apportion Senators and Representatives, See Apportionments.

LICENSE OF SALE OF LIQUOR.

For effect of fraudulent voting on the question, See Fraud.

MANDAMUS.

No mandamus will lie to enforce the right of a person elected county commissioner to act as such, and to prevent an intruder from performing the duties of the office. Luce v. Board of Examiners, 90.

MARK.

For imperfect or improper mark on official ballot, See MISTAKE.

MISTAKE IN MARKING OFFICIAL BALLOT.

Ballots in the form prescribed by Act of 1889, chapter 413, amending Act of 1888, chapter 436, section 10 (the Australian Ballot Act), although imperfectly marked by the voter, will be counted if the intention of the voter is clearly ascertainable. Southwick v. Hart, 26.

The provisions of chapter 413 of the Acts of 1889, amending chapter 436 of the Acts of 1888 (the Australian Ballot Act), in prescribing a cross (X) to be made by the voter, and specifying the place for such mark as the appropriate margin or place opposite the name of the candidate of his choice for each office, are directory and not mandatory,—so that a ballot informally or imperfectly marked should be counted, if it is possible to determine the intention of the voter. Shepard v. Sears, 30.

Marks in form of a cross (\times) to the right of the name of a candidate on the official ballot, not in the square provided but before and on the line with the political designation, will, in an election controversy, be counted as votes for the candidate against whose name the marks are made, especially where the voter has marked for candidates for other offices in the same manner throughout the ballot. Id.

A voter who goes to the polls, receives the official ballot, enters the compartment, marks his ballot with a cross consistently throughout, and then deposits it in the ballot-box, is presumed to have intended to vote; and, if possible, the intention should be given effect. *Id*.

Ballots with the cross (X) marked, not in the square or place designated, but on the line between the residence and political designation of a candidate, will in an election controversy be counted for such candidate, in absence of proof that such mark was intended to reveal the identity of the voter. Jones v. Loring, 40.

Ballots with the cross (\times) marked, not in the square or place designated, but on the line at the left of the name of the candidate, will in an election controversy be counted for such candidate, in absence of proof that such mark was intended to reveal the identity of the voter. Id.

Ballots marked with a caret or inverted V, or with a character consisting of two oblique strokes, like a rude letter Y, in the square designated on each ballot, opposite the name of the candidate, will in an election controversy be counted for such candidate, in absence of proof that such marks were intended to reveal the identity of the voter. *Id.*

MISTAKE IN MARKING OFFICIAL BALLOT - Concluded.

At a special election for representative all ballots bearing the name of but a single candidate will be counted for him, — whether originally printed on the ballot or printed upon a paster and pasted over the original name, so that but one name is visible for the candidate. Doherty v. Haggerty, 47.

At such election all ballots upon which the two names appeared, one originally printed and one affixed by paster to the ballot, and which contained the mark opposite the name of one candidate, will be counted for that candidate.

At such election all hallots containing the names of the two candidates, but not containing the \times mark against either, will be counted for neither. Id.

At a special election for representative, where the official ballot bears only one name and some official ballots are cast bearing such name and none other, but without any \times or other mark, the ballot can be counted for the candidate named. *Opinion of Attorney-General*, 49.

Where, at such election, the official ballot bore the name of only one candidate, and the printed name of another candidate had been pasted in the space below it, and no \times mark was made against either name, the ballot cannot be counted for either candidate. Id.

Where, at such election, the official ballot bears the name of only one candidate, and the \times mark is made, not in the space to the right of the name, but in various other places on the face of the ballot, it can be counted for such candidate. Id.

A mark upon the back or outside of a ballot is not a mark in the sense of the law, and cannot be counted as indicating the voter's choice. Id.

Where, at such election, the official ballot bears only one name, and the name of another candidate is pasted not in the space below it, but in the same space, but not covering the name of the first candidate, and the \times mark is made in the space to the right of both names, such ballot can be counted for either candidate, according to the voter's choice, if his intentions can be determined; and the writing or pasting of the name of a candidate on a ballot is competent evidence to show his intention to vote for such candidate. Id.

Where, at such election, the official ballot bears only one name, and that of another candidate is pasted over it, covering it, and the \times mark is made in the space to the right of it, such ballot can be counted for the candidate whose name is so pasted. *Id*.

If in such case the paster does not fully cover the name printed on the official ballot, but only partially obliterates it, and the x mark is made in the proper place, the ballot will be counted for the candidate whose name is pasted, if under the circumstances the voter's choice can be determined. Id.

The provisions of law are mandatory so far as to require some mark upon the face of the ballot sufficient to make it possible to determine the voter's choice. The provision as to "insertion" or "filling in" the name of any candidate in the blank space at the end of the list of candidates is not mandatory, and it is not necessary that such "insertion" or "filling in" should be in that particular space. Id.

For rule to be applied and evidence in cases of incomplete or imperfect marking of official ballot,

See EDITORIAL NOTE, 41-44.

MISTAKE IN NAME OF CANDIDATE.

Votes cast for Joseph Howard should, in an election controversy, be counted for Joseph Howard, upon proof that the name Howard was printed by mistake upon certain ballots, and was intended for Howard; and that no person by name of Howard was a known candidate for senator or lived in the district. Howard v. Neill, 19.

NATURALIZATION.

Section 7 of chapter 345 of the Acts of 1885, providing that "no person hereafter naturalized in any court shall be entitled to be registered as a voter, within thirty days of such naturalization," is in conflict with the Constitution of the Commonwealth and is void, because it adds to the qualifications of voters prescribed by the Constitution and imposes upon one class of voters,—newly naturalized citizens,—a requirement not imposed upon all voters. Kinnson v. Wells, 77.

PASTERS ON OFFICIAL BALLOT.

A voter can insert in the space left at the end of the list of candidates on the official ballot the name of the candidate for whom he would vote, and making the \times mark in the space to the right of the name so pasted, and the ballot should be counted for such candidate. Opinion of Attorney-General, 49.

For mistake in pasting ballot,

See MISTARB.

PLEADING.

A declaration alleged that an election was to be held on November 6, 1883; that the plaintiff's name was on the register of voters and he had a right to vote at such election; that on November 3 the defendants, the selectmen of the town, although they had sufficient evidence furnished them of his qualifications as a voter, wrongfully removed his name from the list, by which he lost the privilege of voting. Held that, although the declaration also adds that the defendants wrongfully refused to receive his ballot (on which part of the declaration the plaintiff could not rely, as he did not tender a ballot), the declaration set forth a good cause of action for the erasure of plaintiff's name from the register of voters. Larned v. Wheeler, 60.

QUALIFICATIONS OF VOTERS.

See Domicil.

RECOUNT OF VOTES BY SENATE OR HOUSE

The votes cast for senator in a town in the district will not be recounted by the Senate unless evidence is produced of such a nature as to satisfy the Senate that there was probable cause to believe that a mistake had been made in ascertaining or assuming the result of the vote for senator sufficiently large to change the result of the election. *Peck* v. *Reed*, 1.

Where the sitting member was declared elected by a plurality of five votes, the mere fact that there was a discrepancy of one vote between the whole number of votes east for representative in a town of the district and the number of names checked upon the voting list,—and that at the closing of the polls, the register of the patent ballot-box used, owing to some defect in its mechanism, indicated nearly one hundred more votes as cast than were in fact cast at the election,—is not sufficient reason for granting a recount of the votes of such town by the House of Representatives. Haskill v. Hopkins, 16.

RECOUNT OF VOTES BY SENATE OR HOUSE - Concluded.

After votes have been recounted by the aldermen of a city, as provided by law, the votes will not be recounted by the Senate, in an election controversy, unless there are substantial and strong reasons for believing that there was fraud or error in the recount of the aldermen which would change the result. Howard v. Neill, 19.

The mere fact that in recounting votes all the aldermen did not recount all the votes, but were divided into sub-committees, all the members of each sub-committee counting all the votes assigned to such sub-committee,—and that there was some difference between the first count by the election officers and the recount by the aldermen,—will not justify a recount by the Senate. Id.

Votes will not be recounted by the Senate unless the petitioner shows probable cause for believing that such a mistake or fraud was committed in ascertaining the result of the vote as would change the result of the election. The burden of proof is upon the petitioner. Southwick v. Hart, 26.

The statutes, section 1 of chapter 282 of the Acts of 1886 (now section 104 of chapter 423 of the Acts of 1890), providing for a recount of ballots cast in a town, and giving the selectmen authority, upon proper petition, to examine the ballots and "determine the questions raised," do not make the selectmen a judicial tribunal whose decision is final. If the petitioner shows substantial and strong reasons for believing that there was fraud or error in the recount by the selectmen sufficient to change the result, he is then entitled to a recount by the House. Shepard v. Sears, 30.

If the selectmen, by reason of a mistaken construction of the law, improperly reject or admit ballots upon the recount by them, and the result is thereby affected, the petitioner is entitled to a recount by the House. *Id*.

The right of recounting votes will be exercised only upon satisfactory preliminary proof of such substantial facts or well-grounded causes of suspicion as would induce strong conviction that fraud or mistake, prejudicial to the contestant, might appear upon such examination; and in the absence of such preliminary proof the returns of city and town officials should stand as correct. Jones v. Loring, 36.

The Acts of 1888, chapter 436, and of 1889, chapter 413 (the Australian Ballot Act), make no change in the rule governing the recount of votes by the House. The marks made by voters upon the official ballots will not be recounted by the House unless the petitioner show such substantial facts or well-grounded causes of suspicion as would induce strong conviction that illegal or fatally defective votes had been cast and counted, and that their number was sufficient to change the result. *Id.*

The House of Representatives will not recount votes for representative merely because the member is returned as elected by a majority of one vote, and the contestant claims that the count was incorrect. Bird v. Rideout, 45.

Where the recount petitioned for to the aldermen is invalid, and the evidence tends to show that at such recount marks upon certain ballots were improperly counted as votes, the House will recount the votes. Haigh v. McNally, 57.

For legality of recount by aldermen, See Aldermen.

REGISTRATION OF VOTERS.

The provisions of section 21 of chapter 298 of the Acts of 1884 — that after the lists of qualified voters are printed and posted, as required by law, no name shall be added thereto, unless the applicant for registration appears in person before the registrars or assistant registrars and proves his claim to be registered — were held by a majority (five) of the committee to be mandatory, so that persons whose names were added to the list after it was so printed and posted, without their personal application, were not entitled to vote at the ensuing election, and their votes, even if received without objection, must be rejected as illegal upon an election contest. A minority of the committee (two) held that the law was merely directory, and that the votes of such persons so registered, when cast in good faith and received without objection, should be counted. Mansfeld v. Hitchings. 3.

For constitutionality of statute postponing registration of newly naturalized citizens.

See NATURALIZATION.

For improper erasure of name from voting list, See Action against Selectmen.

REPRESENTATIVES.

For apportionment of,

See Apportionment.

RESIDENCE.

See Domicil.

RETURNS OF VOTES.

The board of examiners of election returns ordered a town clerk, under the statute of 1885, chapter 229, section 1, to transmit a new return of the votes cast in the town for a county commissioner in place of the return first made by him, which did not show where or when the election was held, or that the record was of a meeting of the inhabitants of the town, unless inferrible from the facts that it purported to be certified by persons described as "selectmen of the town," naming it, and was attested by a person described as "clerk of said town." The new return, besides having the defects of the first return, was not certified by any persons purporting to be selectmen, and the name of the town nowhere appeared in it. A petition for a writ of mandamus was filed to compel the board to receive the returns and count the votes with those returned from the other towns in the county, and to declare the election of the petitioner as county commissioner, and to notify him thereof. Held, that the board was not bound to receive or treat either return as valid; and that the petition was properly dismissed. Luce v. Board of Examiners, 90.

SELECTMEN.

If the selectmen, by reason of a mistaken construction of the law, improperly reject or admit ballots upon the recount made by them, and the result is thereby affected, the petitioner is entitled to a recount by the House. Shepard v. Sears. 30.

For action against,

See Action against Selectmen.

For finality of recount of votes by,

See RECOUNT OF VOTES.

SENATORS.

For apportionment of,

See Apportionment.

VOTE.

For effect of illegal voting, See ELECTION.

For mistakes in marking ballot, See MISTARB.

The right to vote is fixed by the Constitution, See Constitution.

WARD BOUNDARIES.

See APPORTIONMENT.

NUMBER

OF

ASSESSED POLLS, REGISTERED VOTERS

AND

PERSONS WHO VOTED IN EACH VOTING PRECINCT

AT THE

STATE, CITY AND TOWN ELECTIONS

IN THE YEAR

1893,

WITH A STATEMENT OF OTHER MATTERS RELATING
TO ELECTIONS.

COMPILED BY

WILLIAM M. OLIN,
SECRETARY OF THE COMMONWEALTH.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 Post Office Square.
1894.

Commonwealth of Massachusetts.

OFFICE OF THE SECRETARY, BOSTON, Jan. 11, 1894.

To the Honorable Senate and the House of Representatives.

I have the honor to submit herewith, in compliance with section 204 of the Election Act of 1893, a report of the number of assessed polls, the number of registered male and female voters at the last annual state election and city and town elections, and the total number of persons, both male and female, who voted at each such election in every city and town and in every voting precinct of each city and town.

In further compliance with the law above quoted I submit the following:—

It seems to me desirable and just that nominations to fill vacancies caused by the death, withdrawal or ineligibility of candidates, as provided in sections 80 and 87 of the Election Act of 1893, should be subject to objections in like manner as original nominations whenever the time is sufficient. I suggest the enactment of a law to this effect, and also a provision that nominations to fill such vacancies shall be made without unnecessary delay, in order to prevent postponement of such nominations with the purpose of cutting off opportunity to file objections. I suggest further that all certificates of such nominations should be accompanied by the written acceptance of the candidates nominated.

It was intended in the construction of the law constituting the Ballot Law Commission and defining its duties, to empower the commission to compel the attendance of witnesses before them upon any matter within their jurisdiction. Some doubt having arisen as to whether the statute does give such power to the commission, I suggest such an amendment of section 93 of the Election Act as will put the matter beyond question.

I suggest, also, for the consideration of the General Court, the matter of changing section 93 of the Election Act so as to provide that witnesses shall be summoned in the same manner, be paid the same fees and be subject to the same penalties for default as witnesses summoned before the General Court.

I beg leave to renew the recommendation contained in my report of last year, that the secretary of the Commonwealth shall not be required to receive and file nomination papers containing more names than the registrars of voters are required by law to certify; that is to say, the number of persons required to make the nomination, with one fifth of such number added thereto.

Desiring to avail themselves of any improvements in the construction of ballot boxes which might have been designed since the preceding election, the ballot box commissioners, consisting of the secretary of the Commonwealth, the treasurer and the auditor, invited all inventors and manufacturers of ballot boxes to submit their boxes to an examination, which was held in the State House in September last. After a careful examination the commissioners were unanimously of the opinion that none of the boxes presented were superior to the pattern adopted last year, and, therefore, no change was made. Nevertheless, as I remarked in my report of last year, the commissioners do not regard the question as settled, but will continue to receive and examine all inventions of the kind until a perfectly satisfactory box shall have been obtained.

Very respectfully,

WILLIAM M. OLIN, Secretary. 1894.]

NUMBER OF ASSESSED POLLS, REGISTERED VOTERS AND PERSONS WHO VOTED AT ELECTIONS.

Apparent inconsistencies in the report may be accounted for, in part, as follows:—

First. The number of assessed male polls includes aliens and other persons who are not qualified to become registered voters.

Second. The number of registered male voters includes persons who are exempt from taxation and therefore are not included in the number of assessed male polls.

Third. Many names of voters on the list at the State election are, by reason of change of residence, erased from the list of voters at municipal elections.

DATES OF ELECTIONS.

Town elections: February, March or April.

State election: Tuesday after the first Monday in November.

City elections: Boston, Tuesday next after second Monday in December; Brockton, Tuesday next after first Monday in December; Cambridge, Tuesday next after second Monday in December; Chelsea, Tuesday next after first Monday in December; Chicopee, first Tuesday in December; Everett, second Tuesday in December; Fall River, Tuesday next after first Monday in December; Gloucester, Tuesday next after first Monday in December; Haverhill, Tuesday next after first Monday in December; Haverhill, Tuesday in December; Lawrence, Tuesday next after first Monday in December; Lowell, second Tuesday in December; Lynn, Tuesday next after second Monday in December; Malden, first Tuesday in December; Marlborough, first Tuesday in Decemb

day in December; Medford, second Tuesday in December; New Bedford, first Tuesday in December; Newburyport, Tuesday next after second Monday in December; Newton, first Tuesday in December; Northampton, first Tuesday in December; Pittsfield, first Tuesday in December; Quincy, first Tuesday in December; Salem, second Tuesday in December; Springfield, Tuesday next after first Monday in December; Taunton, Tuesday next after first Monday in December; Waltham, first Tuesday in December; Woburn, first Tuesday in December; Worcester, Tuesday next after second Monday in December.

Number of Polling Places, 1893.

Town elections: 322 towns, 1 each.

State election: 913, viz.: Boston, 205; 29 cities, 322; 40 towns, divided into voting precincts, 104; 282 towns, not divided into voting precincts, 1 each.

City elections: 30 cities, 527.

TOWN BALLOT ACT.

The provisions of chapter 386, Acts of 1890, now included in the Election Act of 1893, were accepted by 8 towns in 1893, making 138 towns where the method of nominating and electing town officers is similar to that for State officers.

ASSESSED POLLS, REGISTERED VOTERS, ETC.

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections.

			STA N	TE ELECTOV. 7, 18	710N, 93.	CITY ELECTIONS, DECEMBER, 1893.						
CITIES, WARDS AND VOTING PRE- CINCTS.			As- sessed Polls.	Registered Persons Voters. Voted.		Date of Elec-	Assessed Polls.	Registered Voters.		Persons who voted.		
			Male.	Male.	Male.	tion.	Maic.	Male.	Fe- male.	Male.	Fe- male.	
Bos	TON.							1				
Ward 1	, Pt.	1,	710	409	336	Dec. 12,	714	416	7	334	7	
" 1	, "	2,	577	871	824	12,	580	377	108	318	81	
" 1	, "	3,	489	358	301	12,	490	857	126	287	101	
" 1	, "	4,	634	448	368	12,	636	449	135	353	106	
" 1	, "	5,	578	410	845	12,	579	414	124	330	105	
" 1	, "	6,	685	470	400	12,	687	477	128	397	107	
" 1	, "	7,	893	512	424	12,	900	535	34	423	28	
" 1	, "	8,	756	488	389	12,	764	499	35	411	29	
" 1	, "	9,	900	582	468	12,	907	599	41	460	33	
War	d,		6,222	4,048	3,855	-	6,257	4,123	738	8,313	599	
Ward 2	, Pt.	1,	745	448	369	Dec. 12,	746	453	21	364	19	
" 2	, "	2,	640	361	271	12,	642	369	28	268	24	
" 2	, "	3,	754	469	383	12,	756	474	40	367	32	
" 2	, "	4,	686	486	873	12,	687	438	24	363	24	
" 2	, "	5,	667	361	282	12,	669	370	18	298	16	
" 2	, "	6,	657	399	827	12,	659	405	17	821	14	
" 2	, "	7,	968	560	431	12,	972	574	29	436	28	
War	d,		5,117	3,034	2,436	-	5,131	3,083	177	2,417	157	
Ward 3	, Pt.	1,	620	478	410	Dec. 12,	620	481	161	365	136	
" 3	, "	2,	715	558	463	12,	716	555	81	411	73	
" 3	, "	8,	601	459	399	12,	601	460	90	364	79	
" 8	. "	4,	761	530	443	12,	768	532	24	405	23	
" 3	, "	5,	730	527	454	12,	731	533	26	422	25	
" 3	, "	6,	677	467	408	12,	678	469	6	389	5	
Ward, .		4,104	3,014	2,577	•	4,109	3,030	887	2,356	341		
Ward 4	Pt.	1,	628	472	408	Dec. 12,	629	472	52	373	46	
" 4	, "	2,	662	471	384	12,	666	474	109	359	99	
" 4		8,	680	513	441	12,	682	515	102	409	84	
" 4	, "	4,	704	484	413	12,	704	488	71	316	59	

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	v	OTED	AT EL	ECTIONS -	— Conti	nued.					
	STATE ELECTION, Nov. 7, 1893.				CITY ELECTIONS, DECEMBER, 1893.						
CITIES, WARDS AND VOTING PRE- CINCTS.	As- seased tered Polls. Voters.		Persons who voted.	Date of Elec-	Assessed Polls.	Registered Voters.		Persons who voted.			
:	Male. Ma	Male.	fale. Male.	tion.	Male.	Male.	Fe- male.	Male.	Fe- male.		
Boston - Con.											
Ward 4, Pt. 5,	756	481	423	Dec. 12,	759	487	20	399	19		
" 4, " 6,	695	378	293	12,	698	383	39	272	34		
Ward, .	4,125	2,799	2,357	-	4,138	2,814	398	2,128	841		
Ward 5, Pt. 1,	630	446	373	Dec. 12,	634	454	96	355	88		
" 5, " 2 ,	644	486	421	12,	645	494	75	402	61		
" 5, " 3,	792	462	398	12,	795	471	11	384	8		
" 5, " 4,	532	328	286	12,	533	330	40	261	87		
" 5, " 5,	924,	556	458	12,	926	563	33	424	31		
" 5, " 6,	759	427	357	12,	761	484	43	325	38		
Ward, .	4,281	2,705	2,298	-	4,294	2,746	298	2,151	263		
Ward 6, Pt. 1,	829	453	378	Dec. 12,	834	462	7	386	6		
" 6, " 2,	1,008	451	361	12,	1,015	462	10	876	10		
" 6, " 3,	848	418	347	12,	847	424	4	356	4		
"6, "4,	880	433	349	12,	887	439	4	370	3		
" 6, " 5,	1,024	398	291	12,	1,029	405	12	800	12		
Ward, .	4,584	2,153	1,726	-	4,612	2,192	37	1,788	35		
Ward 7, Pt. 1,	531	348	30 0	Dec. 12,	532	349	-	275	-		
" 7, " 2,	604	287	249	12,	608	293	-	248	-		
" 7, " 3,	722	259	217	12,	731	275	2	214	2		
" 7, " 4,	690	339	281	12,	695	346	4	259	4		
" 7, " 5,	1,133	385	318	12,	1,138	390	15	284	15		
Ward, .	3,680	1,618	1,365	-	3,704	1,653	21	1,280	21		
Ward 8, Pt. 1,	758	334	259	Dec. 12,	761	343	31	238	24		
"8,"2,	602	322	275	12,	609	330	34	261	82		
"8,"8,	730	390	332	12,	735	895	10	323	9		
" 8, " 4,	850	875	314	12,	857	385	4	312	4		
" 8, " 5,	1,044	437	369	12,	1,050	444	14	356	13		
"8,"6,	799	402	362	12,	802	413		864			
Ward, .	4,783	2,260	1,911	-	4,814	2,810	93	1,854	82		

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	VOTED AT ELECTIONS — Continued.										
	STA'N	TE ELECT OV. 7, 189	ion,	CITY ELECTIONS, DECEMBER, 1893.							
CITIES, WARDS AND VOTING PRE- CINCTS.	As- sessed Polls.	Regis- tered Voters.	Persons who voted.	Date of Elec-	Assessed Polls.	11 -		Persons who voted.			
	Male.	Male. Male.	Male.	tion.	Male.	Male.	Fe- male.	Male.	Fe- male.		
Boston - Con.								Ì			
Ward 9, Pt. 1,	733	484	394	Dec. 12,	738	494	46	363	28		
"9,"2,	860	490	389	12,	870	506	103	359	93		
"9,"3,	805	450	840	12,	813	466	38	333	33		
" 9, " 4,	848	519	411	12,	854	524	141	374	119		
"9,"5,	797	442	859	12,	803	449	13	226	12		
Ward, .	4,048	2,385	1,893	-	4,078	2,439	341	1,665	295		
Ward 10, Pt. 1,	879	4 55	879	Dec. 12,	885	465	62	348	48		
" 10, " 2,	1,156	484	408	12,	1,164	501	88	37 3	35		
" 10, " 8,	499	341	288	12,	504	348	14	264	12		
" 10, " 4,	786	437	363	12,	792	447	10	831	9		
Ward, .	3,320	1,717	1,438	-	3,345	1,761	124	1,316	104		
Ward 11, Pt. 1,	501	379	321	Dec. 12,	502	878	5	297	5		
" 11, " 2,	414	350	285	12,	415	350	20	266	13		
" 11, " 8,	539	433	359	12,	543	436	25	331	15		
" 11, " 4,	467	382	321	12,	469	384	42	277	32		
" 11, " 5,	1,115	490	385	12,	1,121	498	84	874	62		
" 11, " 6,	1,111	533	421	12,	1,113	539	46	384	83		
" 11, " 7,	572	341	263	12,	576	849	56	245	51		
" 11, " 8,	791	492	409	12,	798	504	119	391	89		
" 11, " 9,	878	579	473	12,	883	590	78	403	64		
" 11, " 10,	711	549	458	12,	718	554	86	403	70		
" 11, " 11,	901	593	486	12,	911	605	53	447	45		
Ward, .	8,000	5,121	4,176	-	8,046	5,187	614	3,818	479		
Ward 12, Pt. 1,	518	306	280	Dec. 12,	523	315	-	270	_		
" 12, " 2,	607	375	308	12,	614	384	6	308	6		
" 12, " 3,	601	354	294	12,	609	368	10	285	7		
" 12, " 4,	1,066	524	423	12,	1,064	544	20	416	17		
" 12, " 5,	814	388	310	12,	826	404	38	295	32		
Ward, .	3,596	1,947	1,615	-	3,636	2,015	74	1,574	62		

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

VOTED AT FLECTIONS — Continued.										
STATE ELECTION, Nov. 7, 1893.				CITY ELECTIONS, DECEMBER, 1893.						
CITIES, WARDS AND VOTING PRE- CINCTS.	As- sessed l'olls.	d tered who . Voters. voted.		Date of Elec- tion.	Assessed Polls.	Registered Voters.		Persons who voted.		
CIRCIS.	Male.		Male.		Male.	Male.	Fe- male.	Male.	Fe- male.	
Boston — Con.				1						
Ward 13, Pt. 1,	833	313	253	Dec. 12,	837	320	-	242	-	
" 13, " 2,	947	331	252	12,	948	334	-	255	-	
" 13, " 3,	818	383	315	12,	823	390	1	307	1	
" 13, " 4,	807	429	364	12,	809	432	7	358	6	
" 13, " 5,	668	375	332	12,	670	378	1	304	1	
" 13, " 6,	778	408	338	12,	775	411	1	841	1	
" 13, " 7,	748	386	318	12,	747	391	22	312	18	
" 13, " 8,	667	813	257	12,	668	815	13	247	11	
" 13, " 9,	758	358	304	12,	761	861	-	296	-	
Ward, .	7,014	3,296	2,733	-	7,038	3,332	45	2,657	38	
Ward 14, Pt. 1,	676	386	314	Dec. 12,	677	388	37	820	34	
" 14, " 2,	804	445	379	12,	808	455	40	387	87	
" 14, " 3,	754	423	359	12,	755	424	19	347	19	
" 14, " 4,	618	399	819	12,	618	405	78	317	60	
" 14, " 5,	758	439	352	12,	762	452	51	840	42	
" 14, " 6,	691	423	32 0	12,	694	431	83	336	74	
" 14, " 7,	646	416	832	12,	651	431	135	883	119	
" 14, " 8,	679	469	398	12,	679	475	132	836	115	
" 14, " 9,	678	429	346	12,	681	437	45	851	89	
" 14, " 10,	546	882	820	12,	547	384	66	815	54	
" 14, " 11,	578	893	322	12,	580	400	94	811	82	
" 14, " 12,	560	391	326	12,	561	401	100	326	86	
Ward, .	7,988	4,995	4,087	-	8,013	5,083	875	4,069	761	
Ward 15, Pt. 1,	648	858	298	Dec. 12,	649	361	1	296	1	
" 15, " 2,	571	884	342	12,	571	383	16	315	14	
" 15, " 3,	657	422	350	12,	660	431	76	334	66	
" 15, " 4,	536	369	314	12,	539	376	98	300	88	
" 15, " 5,	619	464	391	12,	620	466	96	392	84	
" 15, " 6,	779	489	417	12,	782	496	50	391	41	
" 15, " 7,	607	350	284	12,	608	353	36	268	29	
" 15, " 8,	947	579	495	12,	952	588	89	478	77	
Ward, .	5,364	3,415	2,891	-	5,381	3,454	462	2,774	400	

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	v	OTED	AT ELI	ECTIONS -	— Conti	nued.			
	STA N	TE ELECT OV. 7, 18	rion,		CITY ELECT	ions, Dre	CEMBER,	1893.	
CITIES, WARDS AND VOTING PRE- CINCTS.	As- sessed Polls.	Regis- tered Voters.	Persons who voted	Date of Elec-	Assessed Polls.	Regis Vot	itered ers.	Pers who v	
	Male.	Male.	Male.	tion.	Male.	Maie.	Fe- male.	Male.	Fe- male.
Boston - Con.									!
Ward 16, Pt. 1,	1,018	423	352	Dec. 12,	1,024	431	16	340	14
" 16, " 2,	1,249	443	331	12,	,1,258	467	19	318	14
" 16, " 8,	898	373	292	12,	902	388	11	307	9
" 16, " 4,	1,007	450	389	12,	1,016	464	46	414	41
" 16, " 5,	858	356	317	12,	866	365	6	302	6
" 16, " 6,	892 — —	433	371	12,	897	448	3	375	2
. Ward, .	5,922	2,478	2,052	-	5,963	2,558	101	2,056	86
Ward 17, Pt. 1,	680	427	361	Dec. 12,	684	436	115	339	96
" 17, " 2,	573	413	346	12,	580	422	97	333	86
" 17, " 3,	625	391	332	12,	631	409	99	824	89
" 17, " 4,	59 5	364	320	12,	600	377	77	293	62
" 17, " 5,	729	446	385	12,	730	451	28	318	26
" 17, " 6,	766	482	416	12,	768	485	15	400	13
" 17, " 7,	760	394	305	12,	769	420	17	317	16
" 17, " 8,	503	353	306	12,	509	358	8	292	7
Ward, .	5,231	3,270	2,771	-	5,270	3,358	456	2,616	895
Ward 18, Pt. 1,	533	396	333	Dec. 12,	537	396	71,	280	62
" 18, " 2,	652	483	405	12,	658	489	96	364	77
" 18, " 3,	716	467	380	12,	720	475	107	350	93
" 18, " 4,	598	399	338	12,	600	406	95	295	86
" 18, " 5,	709	415	336	12,	713	426	67	819	61
" 18, " 6,	736	412	333	12,	744	425	41	338	37
" 18, " 7,	678	418	357	12,	682	422	81	346	30
Ward, .	4,622	2,990	2,482	-	4,654	3,039	508	2,292	446
Ward 19, Pt. 1,	929	475	390	Dec. 12,	934	485	26	406	24
" 19, " 2,	702	366	290	12,	704	370	14	274	13
" 19, " 3,	901	411	316	12,	905	419	25	310	23
" 19, " 4,	802	369	288	12,	807	381	35	286	28
" 19, " 5,	973	456	359	12,	981	474	56	360	49
" 19, " 6,	961	468	364	12,	967	486	66	347	64
" 19, " 7,	762	405	343	12,	771	426	45	344	43
" 19, " 8,	806	497	412	12,	815	511	75	406	67
" 19, " 9,	710	379	305	12,	711	382	15	302	14
Ward, .	7,546	3,826	3,076	-	7,595	3,934	857	3,035	325
		!			<u> </u>				

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	8ta N	TE ELECT	rion, 8.	(CITY ELECTI	ons, Dec	EMBER,	1893.	
CITIES, WARDS AND VOTING PRE- CINCTS.	As- sessed Polls.	Regis- tered Voters.	Persons who voted.	Date of Elec-	Assessed Polls.	Registered Voters.		Persons who voted.	
CINCIS.	Male.	Male.	Male.	tion.	Male.	Male.	Fe- male.	Male.	Fe- male.
Boston — Con.									
Ward 20, Pt. 1,	1,001	474	392	Dec. 12,	1,003	484	22	395	22
"20, "2,	621	397	327	12,	622	399	18	340	17
" 20, " 3,	589	363	307	12,	591	371	66	307	60
" 20, " 4,	512	394	841	12,	516	401	120	328	107
" 20, " 5,	660	395	338	12,	662	404	6	352	2
" 20, " 6,	742	408	346	12,	745	421	12	351	10
" 20, " 7,	558	429	368	12,	559	434	73	362	63
" 20, " 8,	655	438	402	12,	656	440	48	365	44
" 20, " 9,	453	267	223	12,	458	276	16	235	15
" 20, " 10,	626	451	877	12,	631	457	97	347	86
" 20, " 11,	509	413	352	12,	511	412	75	320	67
" 20, " 12,	755	571	489	12,	760	582	98	440	88
" 20, " 13,	667	497	424	12,	672	505	38	417	31
Ward, .	8,348	5,497	4,686	-	8,386	5,586	689	4,559	612
Ward 21, Pt. 1,	510	334	272	Dec. 12,	512	336	69	256	64
" 21, " 2,	741	483	403	12,	742	485	116	387	99
" 21, " 3,	498	381	318	12,	500	383	76	290	66
" 21, " 4,	609	8 87	324	12,	615	396	55	319	50
" 21, " 5,	648	471	402	12,	650	477	37	393	34
" 21, " 6,	783	555	466	12,	787	560	70	446	57
" 21, " 7,	542	404	349	12,	544	410	101	331	98
" 21, " 8,	445	383	326	12,	446	386	118	286	102
" 21, " 9,	641	427	863	12,	643	434	102	341	97
" 21, " 10,	778	571	472	12,	781	579	102	447	82
" 21, " 11,	654	509	439	12,	655	513	88	392	74
" 21, " 12,	837	578	478	12,	839	57 5	114	458	103
Ward, .	7,686	5,478	4,607	-	7,714	5,534	1,048	4,346	926
Ward 22, Pt. 1,	844	556	441	Dec. 12,	846	565	28	378	26
"22, "2,	654	330	283	12,	657	339	38	278	36
"22, "3,	614	296	244	12,	617	304	23	244	19
" 22, " 4,	588	325	281	12,	591	830	1	287	1
" 22, " 5,	567	833	285	12,	568	340	33	277	27

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

		TR ELECT OV. 7, 185			'ITY ELECTI	ons, Dro	EMBER,	1893.	-
CITIES, WARDS AND VOTING PRE- CINCTS.	As- sessed l'olls.	Regis- tered Voters.	Persons who voted.	Date of Elec-	Assessed Polls.	Regis Vote	ers.	Persons who voted.	
	Male.	Male.	Male.		Male.	Male.	Fe- male.	Male.	Fe- male.
${\bf Boston-Con.}$						[
Ward 22, Pt. 6,	635	404	348	Dec. 12,	637	409	8	247	6
<i>22</i> , 1,	658	358	308	12,	661	368	21	306	21
22, 0,	553	386	321	12,	559	393	41	330	22
22, 0,	549	301	253	12,	550	309.	19	259	16
· 22, · 10,	809	492	410	12,	811	501	42	420	87
Ward, .	6,471	3,781	3,174	-	6,497	3,858	254	3,026	211
Ward 23, Pt. 1,	789	453	375	Dec. 12,	798	469	48	374	41
" 23, " 2,	728	460	383	12,	736	468	64	392	62
" 23, " 3,	643	475	402	12,	654	485	69	391	63
" 23, " 4,	559	863	308	12,	562	373	57	812	47
" 23, " 5,	647	486	391	12,	650	491	73	378	61
" 23, " 6,	384	295	250	12,	388	296	48	233	40
" 23, " 7,	503	364	309	12,	510	369	62	302	57
" 23, " 8,	549	891	345	12,	564	411	5	366	3
" 28, " 9,	723	505	433	12,	730	526	48	438	40
" 23, " 10,	589	388	303	12,	601	407	32	309	30
" 23, " 11,	661	457	366	12,	676	472	55	388	50
" 2 3, " 12,	. 545	367	803	12,	546	378	81	289	71
" 28, " 13,	560	411	354	12,	561	418	45	831	41
" 23, " 14,	284	197	175	12,	285	199	6	168	6
Ward, .	8,164	5,612	4,697	-	8,261	5,762	698	4,671	612
Ward 24, Pt. 1,	705	613	422	Dec. 12,	708	520	104	416	97
" 24, " 2,	572	409	331	12,	576	425	115	827	101
" 24, " 3,	568	396	342	12,	571	404	69	336	61
" 24, " 4,	750	495	398	12,	755	508	54	393	50
" 24, " 5,	720	404	337	12,	725	417	19	333	16
" 24, " 6,	443	324	257	12,	445	330	61	254	49
" 24, " 7,	545	352	299	12,	545	351	47	280	44
" 24, " 8,	559	432	364	12,	562	435	57	340	50
" 24, " 9,	494	323	286	12,	495	332	54	282	51
" 24, " 10,	860	644	530	12,	861	655	90	500	83
" 24, " 11,	507	368	310	12,	507	368	64	303	45

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	<u> </u>			ECTIONS -					-
	STA N	ov. 7, 18	rio n, 18.		CITY ELECTI	ons, Dec	EMBER,	1893.	
CITIES, WARDS AND VOTING PRE- CINCTS.	As- sessed Polls.	Regis- tered Voters	Persons who voted.	Date of Elec-	Assessed Polls.	Registered Voters.		Persons who voted.	
	Male.	Male.	Male.	tion.	Male.	Male.	Fe- male.	Male.	Fe- male.
Boston - Con.						1			
Ward 24, Pt. 12,	548	879	313	Dec. 12,	548	890	48	294	34
" 24, " 13,	1,030	687	545	12,	1,033	664	121	513	107
" 24, " 14,	631	475	898	12,	633	486	125	375	113
" 24, " 15,	649	471	387	12,	650	479	67	356	50
4 24, 11 16,	548	377	810	12,	545	381	45	281	41
Ward, .	10,124	6,999	5,829	-	10,159	7,145	1,185	5,583	992
Ward 25, Pt. 1,	877	583	439	Dec. 12,	880	540	78	408	68
" 25, " 2 ,	716	521	480	12,	717	522	91	437	79
" 25, " 3,	817	524	460	12,	820	533	78	427	63
" 25, " 4,	719	437	384	12,	722	443	28	880	27
" 25, " 5,	627	452	406	12,	629	457	41	389	88
" 25, " 6,	643	452	412	12,	644	456	70	390	57
Ward, .	4,399	2,919	2,561	-	4,412	2,951	376	2,431	882
City,	144,734	87,352	72,788	-	145,507	88,947	10,296	69,765	8,915
BROCKTON.									
Ward 1, Pt. A,	988	670	566	Dec. 5,	1,010	699	-	586	-
" 2, " A,	1,285	927	788	5,	1,298	953	3	778	8
" 8, " A,	1,806	1,215	1,023	5,	1,817	1,253	5	968	3
" 4, " A,	1,282	794	407	5,	1,311	830	1	719	1
" 5, " A,	1,204	831	690	5,	1,243	858	4	692	2
" б, " Д,	1,398	869	709	5,	1,411	899	-	706	-
" 7, " A,	1,329	981	855	5,	1,349	1,001	1	823	-
City,	9,292	6,287	5,088	-	9,439	6,493	14	5,272	9
CAMBRIDGE.	80.6	400		D 10					
Ward 1, Pt. 1,	626	406	359	Dec. 12,	626	408	4	335	-
J, A,	812	489	396	12,	812	491	11	391	6
1, 10,	1,051	544	429	12,	1,051	543	6	443	3
1, 4,	527	381	300	12,	527	385	8	293	4
1, 5,	698	507	412	12,	700	511	10	389	5
2, " 1,	1,303	620	532	12,	1,304	623	1	532	1
" 2, " 2,	1,185	581	506	12,	1,185	585	13	472	10

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

_			_	STA N	TE ELECTOV. 7, 18	rion,		CITY ELECT	ions, Dec	EMBER,	1993.	
	IES, V Votin	ig F		As- sessed Polls.	Regis- tered Voters.	Persons who voted.	Date of Elec-	Assessed Polls.	Regis Vote		Persons who voted.	
				Male.	Male.	Male.	tion.	Male.	Male.	Fe- male.	Male.	Fe- male
CAR	(BRII)GE	_									
War		Pt	. 3,	1,077	461	402	Dec. 12,	1,080	461	2	372	2
"	2,	**	٠4,	972	531	442	12,	973	537	12	421	1
"	2,	**	5,	706	493	432	12,	706	498	20	423	12
44	2,	**	6,	769	422	367	12,	769	420	- 6	350	1
**	2,	"	7,	778	507	439	12,	778	510	10	427	١ ،
"	3,	"	1,	1,055	483	428	12,	1,058	489	7	422	;
44	3,	"	2,	804	503	427	12,	806	508	14	435	٤
**	3,	"	3,	1,113	541	456	12,	1,113	547	8	483	
"	3,	••	4,	961	439	376	12,	962	441	11	388	7
**	4,	44	1,	1,037	412	332	12,	1,037	414	4	326	1
**	4,	"	2,	744	401	330	12,	744	404	12	818	,
44	4,	**	3,	633	340	281	12,	633	343	8	271	
**	4,	"	4,	628	413	371	12,	629	417	9	339	١.
**	4,	44	5,	625	37 3	290	12,	625	877	11	309	(
**	4.	"	6,	582	401	341	12,	582	405	19	327	١,
"	4.	"	7,	677	417	336	12,	678	421	12	349	,
46	4,	44	8.	652	353	305	12,	652	354	7	294	
64	5,	"	1,	484	385	338	12,	484	385	12	321	,
**	5,	"	2,	737	403	333	12,	737	405	6	340	
"	5,	46	3,	723	428	363	12,	723	429	25	351	1.
**	5,	44	4,	781	369	819	12,	782	371	2	326	
(City,		•	22,740	12,603	10,642	-	22,756	12,682	265	10,447	134
										!		
Var	HEL d 1,	SEA Pt.		1,058	689	539	Dec. 5,	1,118	648	9	516	
44	1,	"	2,	783	408	336	5,	830	421	12	318	1
**	2,	"	1,	1,327	748	640	5,	1,375	764	6	614	٠,
••	-, 2,	"	2,	793	521	438	5,	845	533	14	420	,
"	-, 3,	"	1.	1,123	806	682	5,	1,140	821	23	650	1
**	3,	"	-, 2,	1,263	671	570	5,	1,283	702	16	571	
"	4,		2, 1,	1,003	577	467	5,	1,025	588	12	466	
"	4,	••	1, 2,	1,172	977	840	5,	1,195	989	21	790	
44	4,	"	2, 3.	360	278	238	5, 5,	361	284	1	230	
	-,		•							114	4,575	5
(City,	•	•	8,882	5,625	4,750	-	9,172	5,750	114	4,010	

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	STA: N	PE ELECT OV. 7, 189	том , 8.		CITY ELECTI	ons, Dec	EMBER,	1898.	
CITIES, WARDS AND VOTING PRE- CINCTS.	As- sessed Polls.	Regis- tered Voters.	Persons who voted.	Date of Elec-	Assessed Polls.	Regist Vote		Pers Who v	
	Male.	Male.	Male.	tion.	Male.	Male.	Fe- male.	Male.	Fe- male.
CHICOPEE.									
Ward 1,	563	380	344	Dec. 5,	563	412	-	380	-
" 2,	424	334	297	5,	424	348	-	320	-
" 3,	710	290	256	5,	710	311	-	282	-
"4,	428	336	289	5,	428	826	-	279	-
" 5,	688	419	873	5,	683	439	-	373	-
" 6,	598	285	236	5,	598	285	-	257	-
" 7,	374	205	181	5,	874	215	-	195	-
City,	3,780	2,249	1,976	-	3,780	2,336	-	2,086	-
EVERETT.									
Ward 1,	819	478	398	Dec. 12,	819	484	20	385	19
"2,	706	483	382	12,	708	493	31	361	24
" 8,	915	554	442	12,	915	560	81	419	28
" 4,	647	447	364	12,	647	453	80	328	28
"5,	796	462	895	12,	796	473	25	878	21
"6,	687	483	409	12,	687	486	64	400	51
City,	4,570	2,907	2,390	-	4,570	2,949	201	2,266	171
FALL RIVER.									ł
Ward 1, Pt. A,	1,482	794	703	Dec. 5,	1,482	858	136	810	127
" 1, " B,	2,187	963	865	5,	2,137	1,084	187	1,041	174
" 2, " A,	851	669	595	5,	851	703	159	667	150
" 2, " B,	1,436	904	828	5,	1,436	1,004	222	955	203
" 8, " A,	1,059	588	445	5,	1,059	590	44	538	40
" 3, " B,	1,137	496	422	5,	1,137	567	29	515	83
" 4, " A,	1,291	650	553	5,	1,291	691	112	641	102
" 4, " B,	1,116	645	549	5,	1,116	708	107	659	94
" 5, " A,	1,027	496	437	5,	1,027	535	62	493	57
" Б, " В,	1,233	611	555	5,	1,233	639	91	595	79
" б, " Д,	1,894	702	583	5,	1,894	760	104	693	92
" 6, "В,	1,789	714	626	5,	1,739	776	120	728	108
" 7, " A,	912	582	586	5,	912	603	172	567	158
" 7, " В,	780	547	475	5,	780	615	145	558	120
" 8, " A,	596	551	502	5,	596	575	244	587	206

Number of Assessed Polls, Registered Voters and Persons who
Voted at Elections — Continued.

		OTED	AT EL	ECTIONS	Conti	nueu.	_		
	STA N	TE ELECT OV. 7, 18	rion,		CITY ELECT	ions, Dec	EMBER,	1893.	
CITIES, WARDS AND VOTING PRE- CINCTS.	As- sessed Polls.	Regis- tered Voters.	Persons who voted.	Date of Elec-	Assessed Polls.	Regis Vot		Pers who v	
	Male.	Male.	Male.	tion.	Male.	Male.	Fe- male.	Male.	Fe- male.
FALL RIVER - Con.									
Ward 8, Pt. B,	331	286	254	Dec. 5,	881	300	144	263	136
" 9, " A ,	1,168	749	653	5,	1,168	812	156	746	139
" 9, " B,	1,644	701	622	6,	1,644	765	63	717	49
City,	21,833	11,598	10,203	-	21,833	12,585	2,297	11,718	2,067
Firchburg.					1		İ		
Ward 1,	1,402	774	663	Dec. 5,	1,402	781	206	644	187
"2,	1,970	802	715	5,	1,971	820	36	629	17
"3,	1,195	637	554	5,	1,195	652	29	520	19
" 4,	793	569	488	5,	794	579	58	465	27
" 5,	1,351	881	743	5,	1,351	894	103	657	79
"6,	1,338	752	623	5,	1,338	750	234	577	182
City,	8,049	4,415	3,786	-	8,051	4,476	666	3,492	511
GLOUCESTER.									
Ward 1, Pt. 1,	897	493	305	Dec. 5,	905	506	-	887	-
" 2, " 1,	1,333	667	408	5,	1,852	691	1	501	1
" 3, " 1,	1,697	632	429	5,	1,783	684	4	509	-
" 4, " 1,	916	400	264	5,	966	422	16	807	1
" 5, " 1,	1,184	732	588	5,	1,198	754	2	594	-
" 6, " 1,	435	311	236	5,	460	340	-	252	-
" 6, " 2,	242	211	141	5,	242	212	-	150	-
" 7, " 1,	601	334	213	5,	606	336	-	222	-
" 8, " 1,	181	139	94	5,	182	148	1	115	-
"8,"2,	187	150	94	5,	189	156	1	124	-
City,	7,673	4,069	2,717	-	7,833	4,244	25	3,111	2
HAVERHILL.					1	<u>'</u>		(
Ward 1, Pt. 1,	1,208	755	63 3	Dec. 5,	1,208	768	16	614	9
" 2, " 1,	729	579	507	5,	729	596	26	523	-
" 3, " 1,	1,288	722	640	5,	1,233	757	13	644	8
" 4, " 1,	1,011	772	659	5,	1,011	781	8	622	1
" 5, " 1,	907	562	487	5,	907	573	n	470	6
" 5, " 2,	687	581	445	5,	687	580	8	418	4

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	Sta N	TR ELECT	non, 3.		CITY ELECTI	ons, Dec	EMBER,	1893.	=
CITIES, WARDS AND VOTING PRE- CINCTS.	As- sessed Polls.	Regis- tered Voters.	Persons who voted.	Date of Elec-	Assessed Polls.	Regis Vote		Persons who voted.	
	Male.	Male.	Male.	tion.	Male.	Male.	Fe- male.	Male.	Fe- male.
HAVERHILL			-				i :		
— Con. Ward 5, Pt. 3,	1 ,2 31	699	577	Dec. 5,	1,231	710	9	583	2
" 6, " 1,	761	640	56 3	5,	761	644	20	543	4
" 6, " 2,	922	694	600	5,	922	702	7	585	2
City,	8,689	5,954	5,111	-	8,689	6,061	118	5,002	86
HOLYOKE.									
Ward 1, Pt. ▲,	1,296	630	601	Dec. 5,	1,314	694	-	660	-
" 2, " A,	1,491	498	430	5,	1,501	533	-	483	-
" 3, " A,	1,274	591	465	5,	1,278	542	-	561	-
" 4, " ∆,	970	344	313	5,	987	368	-	348	-
" 4, " B,	766	375	349	5,	782	416	-	385	-
" 5, " A,	450	312	292	5,	451	321	-	800	-
" 5, " B,	420	356	320	5,	423	369	1	846	-
" 6, " A,	622	440	398	5,	627	453	2	404	1
" 6, " B,	1,297	733	670	5,	1,301	765	4	697	1
" 7, " A,	836	657	606	5,	839	671	1	591	-
" 7, "В,	590	426	891	5,	592	435	11	331	-
City,	10,012	5,362	4,835	-	10,095	5,567	19	5,106	2
LAWRENCE.							,		
Ward 1, Pt. 1,	976	706	646	Dec. 5,	976	727	9	673	7
" 1, " 2,	1,174	653	586	5,	1,179	684	12	632	10
" 2, " 8,	1,196	586	522	5,	1,196	632	67	553	60
" 2, " 4,	870	565	522	5,	872	5 85	134	550	119
" 8, " 5,	1,110	560	506	5,	1,115	585	-	532	-
" 3, " 6,	1,179	739	665	5,	1,180	764	-	713	-
" 4, " 7,	1,556	571	510	5,	1,558	580	-	534	-
" 4, " 8,	1,152	804	717	5,	1,153	829	-	752	-
" 5, " 9,	561	451	411	5,	561	454	-	418	-
" 5, " 10,	889	645	589	5,	889	662	4	602	-
" 5, "13,	935	496	434	5,	939	521	-	465	-
" 6, "11,	845	582	515	5,	845	606	-	543	-
6, "12,	877	642	589	5,	879	664	_	609	-
City,	13,820	8,000	7,212	-	13,342	8,293	226	7,576	196

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	STA N	TE ELECTOR. 7, 189	rion,		CITY ELECTI		ENBER,	1898.	=
CITIES, WARDS AND VOTING PRE- CINCTS.	As- sessed Polls.	Regis- tered Voters.	Persons who voted.	Date of Elec-	Assessed Polls.	Registered Voters.		Persons who voted.	
	Male.	Male.	Male.	tion.	Male.	Maie.	Fe- male.	Male.	Fe- male.
LOWELL.									
Ward 1, Pt. 1,	1,107	496	463	Dec. 12,	1,122	533	137	485	128
" 1, " 2,	1,095	536	498	12,	1,112	560	47	519	42
" 1, " 3,	981	562	526	12,	999	603	71	553	58
" 2, " 1,	640	329	294	12,	648	348	50	307	49
" 2, " 2,	997	807	754	12,	1,002	824	13 5	758	127
. 2, . 3,	1,911	1,109	1,018	12,	1,938	1,171	113	1,065	106
" 3, " 1,	1,256	763	78 3	12,	1,268	793	95	728	80
"3,"2,	1,608	1,081	1,016	12,	1,618	1,117	79	1,030	72
" 3, " 3,	1,584	1,008	927	12,	1,592	1,042	119	940	108
" 4, " 1,	1,222	643	589	12,	1,242	671	47	588	30
" 4, " 2,	1,479	909	827	12,	1,488	930	51	836	39
" 4, " 3,	1,588	1,326	1,234	12,	1,590	1,357	58	1,199	33
" 5, " 1,	2,264	693	631	12,	2,271	712	115	649	91
" 5, " 2,	1,219	730	669	Ľ,	1,232	764	105	704	87
" 5, " 3,	1,097	861	787	12,	1,103	890	25 5	812	221
" 6, " 1,	1,217	739	687	12,	1,229	775	164	711	153
" 6, " 2,	916	609	583	12,	928	636	185	588	172
" 6, " 3,	1,119	790	784	12,	1,128	877	806	814	286
City,	23,295	13,991	13,020	-	23,510	14,603	2,141	13,286	1,882
LYNN.									
Ward 1, Pt. 1,	449	305	226	Dec. 12,	449	317	9	238	2
" 2, " 1,	1,068	739	598	12,	1,068	751	28	626	17
" 3, " 1,	831	594	487	12,	831	606	3 3	500	10
" 3, " 2,	1,151	812	655	12,	1,151	824	34	665	18
" 3, " 3,	1,103	645	511	12,	1,103	657	14	580	3
" 8, " 4,	1,052	. 686	543	12,	1,052	698	21	520	12
" 4, " 1,	922	664	582	12,	922	676	41	584	19
" 4, " 2,	1,145	631	515	12,	1,145	643	37	514	14
" 4, " 3,	1,119	528	417	12,	1,119	540	11	430	5
" 4, " 4,	1,182	745	621	12,	1,182	757	23	644	11
" 5, " 1,	1,136	608	463	12,	1,136	620	18	495	4
" 5, " 2,	1,040	628	512	12,	1,040	640	83	515	9
" 5, " 3,	855	598	501	12,	855	610	34	481	10

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	8та	re Elect	ion,	CITY ELECTIONS, DECEMBER, 1893.							
CITIES, WARDS AND VOTING PRE- CINCTS.	As- sessed Polls.	Regis- tered Voters.	Persons who voted.	Date of Elec-	Assessed Polls.	Regia Vote	tered	Persons who voted.			
	Male.	Male.	Male.	tion.	Male.	Male.	Fe- male.	Male.	Fe- male.		
LYNN — Con.											
Ward 5, Pt. 4,	1,110	799	672	Dec. 12,	1,110	811	46	650	13		
"6,"1,	1,157	617	493	12,	1,157	629	19	499	6		
" 6, " 2,	1,525	811	668	12,	1,525	823	9	686	2		
" 6, " 3,	1,133	487	376	12,	1,133	499	25	400	7		
" 6, " 4,	1,327	735	607	12,	1,827	747	13	620	3		
" 7, " 1,	809	514	431	12,	809	526	2	434	-		
City,	20,114	12,136	9,878	-	20,114	12,374	445	10,031	165		
MALDEN.									l		
Ward 1,	1,133	685	561	Dec. 5,	1,181	692	24	501	14		
" 2,	1,352	710	620	5,	1,355	718	-	622	-		
"3,	1,067	776	677	5,	1,067	782	20	612	12		
"4,	1,006	570	461	5,	1,009	574	26	420	15		
"5,	907	660	544	5,	907	666	33	438	20		
"6,	1,289	813	636	5,	1,290	822	9	548	4		
" 7,	1,246	810	634	5,	1,246	818	83	529	14		
City,	8,000	5,024	4,188	-	8,005	5,072	145	3,670	79		
MARLBOROUGH.									Ì		
Ward 1,	405	380	307	Dec. 5,	405	883	21	298	5		
44 2,	573	496	429	5,	578	504	91	414	57		
4 3,	745	527	458	5,	745	539	-	466	-		
"4,	734	598	485	5,	734	611	-	439	-		
" 5,	566	433	386	5,	566	441	-	392	-		
"6,	484	430	884	5,	484	437	-	385	-		
"7,	424	349	310	5,	424	362	-	316	-		
City,	3,931	3,218	2,709	-	3,931	8,277	112	2,710	62		
MEDFORD.	l							ľ			
Ward 1,	632	458	382	Dec. 12,	656	466	6	256	3		
" 2,	595	487	418	12,	612	495	10	361	3		
" 3,	521	438	378	12,	537	440	13	298	4		
"4,	557	427	359	12,	581	442	5	361	1		
. 5,	602	427	321	12,	668	449	4	289	2		
"6,	599	472	395	12,	616	466	5	325	2		
City,	3,506	2,709	2,258	-	8,670	2,758	43	1,890	15		

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	8TA	TR ELECT IOV. 7, 189	10N, 3.		CITY ELECTI	ons, Dro	ENBER,	1893.	
CITIES, WARDS AND VOTING PRE- CINCTS.	As- sessed Polls.	Regis- tered Voters.	Persons who voted.	Date of Elec-	Assessed Polls.	Regis Vote		Pera who v	
	Male.	Male.	Male.	tion.	Male.	Male.	Fe- male.	Male.	Fe- male
New Bedford.									
Ward 1, Pt. 1,	1,902	866	656	Dec. 5,	1,919	926	8	798	7
" 1, " 2,	1,821	732	619	5,	1,836	783	4	664	•
" 2, " 3,	825	508	38 8	5,	834	534	2	443	1
" 2, " 4,	684	510	392	5,	684	545	4	457	4
" 3, " 5,	627	464	361	5,	632	481	7	416	.
. 3, . 6,	865	561	409	5,	869	585	6	500	:
" 4, " 7,	1,181	724	518	5,	1,202	760	11	648	11
" 5, " 8,	840	479	390	5,	857	516	4	452	-
" 5, " 9,	734	512	395	5,	739	525	7	452	-
" 6, "10,	1,895	707	553	5,	1,921	770	5	677	
" 6, "11,	1,869	989	785	5,	1,895	1,054	4	909	1
City,	13,243	7,047	5,461	-	13,388	7,479	62	6,436	33
NEWBURYPORT.			'						
Ward 1, Pt. 1,	610	500	878	Dec. 12,	612	507	-	404	١.
. 2, . 2,	575	404	330	12,	578	412	3	328	•
" 3, " 3,	717	532	415	12,	727	553	2	443	-
" 4, " 4,	607	456	362	12,	610	461	8	366	
" 5, " 5,	634	482	387	12,	636	487	2	408	١.
" 6, " 6,	692	568	440	12,	695	572	1	415	
City,	3,835	2,942	2,312	-	3,858	2,992	16	2,364	-
Newton. Ward 1, Pt. 1,	624	250	215	Dec. 5,	624	258	_	200	١.
" 1, " 2,	529	296	267	5,	529	298	7	177	١,
" 2, " 1,	836	428	855	5,	836	440	7	308	
. 2, . 2,	622	464	384	5,	622	468	11	290	,
-, -,	589	354	311	5,	589	357	14	281	
0, 1,		l	309]	:	357	l .	240	2
۰, -,	517	355	1	5,	517	1	45	,	
*, *,	754	480	394	5,	754	480	8	268	Ι ΄
7, 2,	217	126	96	5,	217	124	_	79]
0, 1,	656	323	283	5,	656	325	3	183	3
., 5, ., 2,	556	335	298	5,	556	336	7	166	4
" 6, " 1,	544	362	295	5,	544	866	8	157	7

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	STA N	TE ELECT	rio n, 18.		CITY ELECT	ions, Dec	EMBER,	1893.	
CITIES, WARDS AND VOTING PRE- CINCTS.	As- sessed Polls.	Regis- tered Voters.	Persons who voted.	Date of Elec-	Assessed Polls.	Regis Vote		Persons who voted.	
-	Male.	Male.	.Male.	tion.	Male.	Male.	Fe- male.	Male.	Fe- male.
NEWTON -Con.					ľ.				
Ward 6, Pt. 2,	611	355	302	Dec. 5	611	354	14	151	4
" 7, " 1,	697	515	442	5,	697	515	26	262	14
City,	7,752	4,643	8,946	-	7,752	4,678	150	2,762	83
Northampton.					i,			ĺ	
Ward 1,	6 3 3	437	361	Dec. 5	530	448	4	386	3
" 2,	437	342	299	5.	437	359	5	305	8
"3,	703	472	394	5	508	484	1	426	1
٠ 4,	516	312	270	5	516	322	-	276	-
" 5,	621	457	392	5	621	467	8	418	2
"6,	486	375	321	5,	480	378	24	320	22
"7,	477	344	291	5	476	363	7	813	5
City,	3,873	2,739	2,328	-	3,563	2,821	44	2,444	36
PITTSPIELD.						İ			
Ward 1,	787	508	438	Dec. 5	796	526	-	493	-
" 2,	842	634	542	5	846	655	-	603	-
"8,	771	580	493	5	771	604	-	540	-
" 4,	684	539	468	5	684	548	-	488	-
"5,	696	471	399	5	706	495	-	454	-
"6,	857	582	482	5	861	604	-	539	-
"7,	808	591	501	5	807	611	-	536	-
City,	5,440	3,905	3,323	-	5,471	4,043	-	3,653	-
QUINCY.						l			
Ward 1,	963	679	598	Dec. 5	975	697	-	605	-
"2,	759	562	490	5	759	570	-	482	-
"3,	1,370	691	622	5	1,385	724	-	646	-
" 4,	1,511	747	679	5	1,522	765	-	696	-
" 5,	663	513	436	5	663	518	21	412	17
"6,	526	881	339	5	532	400	-	854	-
City,	5,792	3,573	8,164		5,836	3,674	21	3,195	17

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

				STA N	TE ELECT	110¥,		CITY ELECT	ons, Dec	EMBER,	1893.	
CITII AND V		G P		As- sessed Polls.	Regis- tered Voters.	Persons who voted.	Date of Elec-	Assessed Polls.	Regis Vot		Pers who v	
				Male.	Male.	Male.	tion.	Male.	Male.	Fe- male.	Male.	Fe- male.
	ALE	¥.							İ		1	
Ward	1,	Pt.	. 1,	667	442	386	Dec. 12,	667	456	-	399	-
16	1,	**	2,	639	367	814	12,	639	380	-,	346	-
"	2,	"	3,	776	569	501	12,	776	576	1	493	1
44	2,	"	4,	858	641	560	12,	858	650	3	568	3
**	3,	"	5,	701	ш	376	12,	701	460	8	400	7
**	3,	"	6,	515	367	826	12,	515	870	-	327	-
"	4,	"	7,	600	421	362	12,	600	427	6	379	6
**	4,	"	8,	939	545	486	12,	989	558	1	516	1
**	5,	**	9,	1,560	502	448	12,	1,560	587	3	484	3
**	5,	"	10,	907	649	573	12,	907	656	1	572	1
**	6,	"	11,	663	472	423	12,	663	481	2	433	2
"	6,	"	12,	603	410	371	12,	603	421	1	879	1
c	ity,		•	9,428	5,829	5,125	-	9,428	5,972	26	5,296	25
Som	ERV	ILL	E.									
Ward	1,	Pt	. 1,	617	872	319	Dec. 5,	617	373	2	223	
**	1,	"	2,	507	851	284	5,	507	352	1,	207	1
"	1,	"	3,	799	471	288	5,	799	478	8	252	:
61	1,	"	4,	920	387	326	5,	920	386	-	217	١.
44	2,	"	1,	755	563	491	5,	755	565	3	840	1
46	2,	66	2,	967	601	526	5,	967	602	7	377	1
**	2,	"	3,	732	835	290	5,	732	338	-	201	-
**	2,	44	4,	1,086	556	445	5,	1,086	563	1	264	١.
**	2,	"	5,	928	400	831	5,	928	402	1 1	195	1
"	3,	**	1,	986	-636	582	5,	986	687	8	331	:
**	3,	**	2,	646	445	380	5,	646	445	8	240	9
44	8,	"	3,	737	544	479	5,	787	545	10	339	4
"	3,	**	4,	916	462	394	5,	916	464	4	238	2
**	4,	"	1,	696	429	361	5,	696	438	9	251	
44	4,	44	2,	699	387	815	5,	699	392	8	192	1
"	4,	46	3,	546	895	339	5,	548	897	1	251	
"	4,	"	4,	886	563	478	5,	886	566	5	301	1
	ity,			13,428	7,897	6,678		18,428	7,943	61	4,419	29

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	STA	TE ELECTOR. 7, 18	TION,	1	CITT ELECT	IONS, DE	CEMBER,	1898.	
CITIES, WARDS AND VOTING PRE- CINCTS.	As- sessed Polls.	Regis- tered Voters.	Persons who voted.	Date of Elec-	Assessed Polls.	Regis Vot		Peri who	
	Male.	Male.	Male.	tion.	Male.	Male.	Fe- male.	Male.	Fe- male.
Springfield.									
Ward 1, Pt. A,	1,552	1,207	1,071	Dec. 5,	1,563	1,209	6	812	2
" 1, " B,	1,433	987	833	5,	1,444	997	2	730	1
" 1, " C,	981	509	428	5,	990	519	1	392	-
" 2, " D,	613	390	322	5,	627	395	-	276	-
" 2, " E,	909	552	457	5,	918	554	5	411	5
" 3, " F,	837	480	420	5,	844	486	2	885	1
" 8, " G,	799	528	453	5,	807	587	4	427	8
" 4, " H,	710	512	444	5,	716	514	5	870	1
" 4, " I,	622	527	477	5,	627	528	18	406	8
" 5, " Ј,	856	718	621	5,	858	721	8	528	8
" 5, " K,	1,791	1,312	1,124	5,	1,799	1,321	21	895	4
" 5, " L,	752	610	531	5,	754	610	3	480	2
"6, "M,	1,070	719	622	5,	1,074	723	8	520	3
" 7, " N,	808	654	564	5,	814	659	8	477	-
" 8, " O,	706	337	26 3	5,	712	847	1	271	1
City,	14,439	10,042	8,630	-	14,547	10,120	87	7,830	84
TAUNTON.									
Ward 1, Pt. A,	700	536	474	Dec. 5,	700	535	4	459	2
" 1, " B,	738	573	52 5	5,	788	584	6	473	5
" 2,	534	385	335	5,	534	391	5	329	8
" 3,	1,049	727	649	5,	1,049	736	6	634	4
"4,	644	504	441	5,	644	508	9	442	7
" 5,	384	249	209	5,	384	255	1	171	_
4 6,	806	588	519	5,	806	591	5	475	4
" 7,	680	457	378	5,	680	476	8	400	3
" 8, Pt. A,	998	493	427	5,	998	508	1	453	_
" 8, " B,	864	563	487	5,	884	574	6	496	5
City,	7,397	5,075	4,444	-	7,897	5,158	46	4,332	33
Waltham.									
Ward 1,	1,024	701	617	Dec. 5,	1,024	705	14	562	9
" 2,	482	314	268	5,	482	313	7	209	2
" 8,	794	442	891	5,	794	444	8	860	4

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	STA N	TE ELECT OV. 7, 185	rion, 98.		CITY ELECTI	ons, Dec	EMBER,	1893.	
CITIES, WARDS AND VOTING PRE- CINCTS.	As- sessed Polls.	Regis- tered Voters.	Persons who voted.	Date of Elec-	Assessed Polls.	Regis Vot		Pera who v	
	Male:	Male.	Male.	tion.	Male.	Male.	Fe- male.	Male.	Fe- male.
Waltham-Con.						Ì			
Ward 4,	1,193	754	653	Dec. 5,	1,193	758	20	590	11
" 5,	778	552	461	5,	778	564	16	422	12
"6,	1,038	800	686	5,	1,038	810	17	618	10
" 7,	809	516	451	5,	809	518	6	487	6
City,	6,113	4,079	3,527	-	6,113	4,112	88	3,198	54
Woburn.				_					_
Ward 1,	729	528	484	Dec. 5,	739	514	90	480	61
" 2,	837	570	508	5,	845	597	79	515	69
" 8,	735	543	471	5,	744	567	120	512	77
" 4,	678	494	430	5,	693	528	93	456	69
" 5,	319	210	171	5,	822	223	19	183	7
" 6,	391	280	246	5,	394	284	87	248	68
" 7,	271	189	149	5,	271	197	28	179	11
City,	8,960	2,814	2,404	-	4,008	2,940	516	2,573	362
Worcester.									
Ward 1, Pt. 1,	1,199	834	702	Dec. 12,	1,212	839	81	706	74
" 1, " 2,	1,404	806	665	12,	1,427	824	89	663	86
" 2, " 1,	1,514	717	599	12,	1,538	786	78	59 5	60
" 2, " 2,	1,869	1,138	932	12,	1,878	1,156	120	918	98
" 2, " 3,	1,610	898	7 3 8	12,	1,628	921	162	771	149
" 3, " 1,	1,193	548	435	12,	1,232	577	15	475	10
" 8, " 2,	1,665	880	735	12,	1,706	905	39	776	30
" 4, " 1,	1,114	639	542	12,	1,141	655	18	552	8
" 4, " 2,	1,324	836	713	12,	1,350	848	14	740	5
4, 4 8,	694	472	382	12,	701	479	24	390	19
4 5, " 1,	1,044	620	612	12,	1,060	631	26	505	17
" 5, " 2,	1,679	793	665	12,	1,697	812	1	671	-
" 5, " 8,	2,244	871	761	12,	2,261	885	9	788	4
" 5, " 4,	813	517	443	12,	838	527	10	458	7
" 6, " 1,	836	625	507	12,	844	634	91	511	82
" 6, " 2,	804	559	463	12,	812	563	152	487	148
" 6, " 3,	1,285	741	606	12,	1,299	763	184	648	171

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

					TE ELEC NOV. 7, 18			CITY ELECT	TIONS, DECEMBER, 1898.						
CITLE AND V	•	g P		As- sessed Polls.	Regis- tered Voters.	Persons who voted.	Date of Elec-	Assessed Polls.		stered ers.	Peri who				
-		-		Male.	Male.	Male.	tion.	Male.	Male.	Fe- male.	Male.	Fe- male.			
Wo	BCE - Co		R												
Ward	T,	Pt.	1,	834	585	496	Dec. 12,	850	596	83	476	76			
44	7,	"	2,	1,141	987	763	12,	1,150	945	128	744	120			
•	7,	**	3,	1,520	1,122	913	12,	1,535	1,185	121	857	110			
**	8,	46	1,	923	694	586	12,	939	704	57	578	47			
**	8,	**	2,	822	649	535	12,	827	655	77	530	69			
44	8,	44	8,	1,012	793	662	12,	1,018	801	102	660	90			
Ci	ity,		•	28,548	17,274	14,855	-	28,948	17,591	1,671	14,484	1,484			
30	Citi	ies,		445,658	271,853	229,138	-	448,024	277,990	19,915	224,489	16,489			

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	(F	TOW EBRUARY, M	N ELEC	TIONS R APRI	ц, 1893).		STA'	ov. 7, 18	STION SG).
Towns AND VOTING PRE- CIMOTS.	Date of Elec- tion,	Assessed Polls.	Regis Vot		11	ons voted.	As- sessed Polls.	tered	Persons who voted.
	1893.	Male.	Male.	Fe- male.	Male.	Fe- male.	Male.	Male.	Male.
ABINGTON.									
Precinct 1,	Mar. 6,	662	566	1	-	-	651	568	465
" 2,	- .	669	53 5	14	-	-	682	538	424
Town,	-	1,331	1,101	15	330	-	1,333	1,106	889
Acton.									
Precinct 1,	Mar. 6,	195	158	-	-	-	197	153	127
" 2,	-	224	176	-	-	-	239	187	156
" 8,	-	201	160	-	-	-	215	160	138
Town,	-	620	494	-	119	-	651	500	421
Andover.									
Precinct 1,	Mar. 6,	1,004	947	4	-	-	1,103	972	721
" 2,	-	230	212	-	-	-	243	204	174
Town,	-	1,234	1,159	4	719	-	1,346	1,176	895
ATHOL.									
Precinct 1,	Mar. 6,	715	676	5	-	-	751	684	518
" 2,	_	1,192	892	17	-	-	1,275	961	742
Town,	-	1,907	1,568	22	993	10	2,026	1,645	1,260
ATTLEBOROUGH.*			,						
Precinct E,	Mar. 20,	1,011	671	9	-	-	1,159	742	618
" w,	-	1,097	712	7	-	-	1,118	702	558
Town,	-	2,108	1,383	16	865	8	2,277	1,444	1,176
Beverly.*									
Precinct 1,	Mar. 6,	243	193	-	-	-	252	201	152
" 2,	-	418	347	-	-	-	459	855	257
" 8,	-	809	589	4	-	-	852	617	479
"4,	-	772	602	6	-	-	814	620	508
"5,	-	793	588	7	-	-	853	613	494
Town,	-	3,035	2,319	17	1,460	3	3,230	2,406	1,890

^{*} Town officers nominated and elected under the Election Act of 1893.

1894.]

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	(Fı	Tov	YN ELEC MARCH O	TIONS R APRI	L, 1893).		STA (No	TE ELEC OV. 7, 18	OTION 893).
TOWNS AND VOTING PRE- CINCTS.	Date of Elec-	Assessed Polls.	Regis Vote			sons voted.	As- sessed Polls.	Regis- tered Voters.	Persons who voted.
	1898.	Male.	Male.	Fe- male.	Male.	Fe- male.	Male.	Male.	Male.
BILLERICA.									
Precinct 1,	Mar. 20,	318	282	16	-	-	320	303	251
" 2,	-	281	238	6	-	-	262	251	240
Town,	-	599	520	22	360	8	582	554	491
Blackstone.*			ĺ						
Precinct 1,	Mar. 13,	865	684	-	-	-	825	672	599
" 2,	-	763	345	-	-	-	911	408	360
Town,	-	1,628	1,029	-	823	-	1,736	1,080	959
Boxford.		İ	ĺ						
Precinct 1,	Mar. 6,	137	112	-	-	-	129	113	86
" 2,	-	87	79	-	-	-	81	75	57
Town,	-	224	191	-	79		210	188	143
Brookfield.*						14			
Precinct 1,	Apr. 3,	618	562	5	-	-	613	577	420
" 2,	-	286	198	13	-	-	273	205	169
Town,	-	904	755	18	530	4	886	782	589
CHELMSFORD.									
Precinct 1,	Mar. 20,	460	339	-	-	-	. 471	354	306
"2,	-	293	197	-	-	-	304	211	189
" 8,	-	81	50	-	-	-	66	53	43
Town,	-	834	586	-	175		841	618	538
Concord.*									
Precinct 1,	Mar. 27,	807	539	21	-	-	803	522	438
" 2,	-	391	213	7	-	-	338	216	179
Town,	-	1,198	752	28	347	11	1,141	738	617
DEERFIELD,*									
Precinct A,	Mar. 6,	334	279	-	-	-	316	256	222
"В,	-	229	184	-	-	-	231	179	147
" C,	-	309	192	-	-	-	318	194	164
Town,	<u>-</u>	872	655	-	476	-	865	629	533

^{*} Town officers nominated and elected under the Election Act of 1893.

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

			(F	TOV EBRUARY, B	YN ELEC March o	TIONS R APRI	L, 1893).		STA (No	TE ELEC	TION 198).
Towns And Voting Cincts	Pra	i-	Date of Elec- tion,	Assessed Polls.	Regis Vot			sons voted.	As- sessed Polls.	Regis- tered Voters.	Persons who woted.
			1898.	Male.	Male.	Fe- male.	Male.	Fe- male.	Male.	Male.	Male.
Ervino	3.										
Precinct 1,	•		Mar. 6,	213	156	-	-	-	210	162	133
·· 2,	•	•	-	102	80	-	-	-	98	75	64
Town,.		•	-	815	286	-	135	-	303	287	197
Framingh	AM.	,									
Precinct 1,	•	•	Mar. 6,	500	426	1	-	-	477	429	386
" 2,		•	-	510	418	5	-	-	488	406	354
" 8,	•	•	-	685	532	4	-	-	648	509	427
" 4,	•	•	-	850	662	8	-	-	1,012	674	570
Town,.	•	•	-	2,495	2,038	18	1,752	7	2,625	2,018	1,737
FREETOV	M.										
Precinct 1,	•		Mar. 20,	221	200	8	_	-	290	175	137
" 2,	•	•	-	174	107	1	-	-	115	97	58
Town,.	•	•	-	395	307	4	206	8	405	272	190
GARDNE	R.#			1							
Precinct 1,	•		Mar. 6,	855	666	7	_	_	850	632	530
" 2,			-	1,330	758	-	-	_	1,260	706	609
" 3,	•		-	565	447	2	-	-	569	435	828
Town,.	•		-	2,750	1,871	9	1,411	1	2,679	1,775	1,467
GILL.											
Precinct 1,			Mar. 6,	-	-	-	-	-	132	112	83
" 2,	•	•	-	-	-	-	-	-	97	60	56
Town,.			-	238	178	-	84	-	229	181	139
GREAT BARBI	NGTO	n.									
Precinct A,		•	Mar. 27,	966	794	-	-	-	1,023	814	657
" В,	•	•	-	801	245	-	-	-	819	250	225
Town,.		•	-	1,257	1,039	-	761	-	1,342	1,064	882

^{*} Town officers nominated and elected under the Election Act of 1898.

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	(F	Tov EBRUARY, I	YN ELEC March o	TIONS R APRI	L, 1898).		STA (No	TE ELEC OV. 7, 18	TION 93).
Towns And Voting Pre- cincts.	Date of Election,	Assessed Polls.	Regis Vot			sons voted.	As- sessed Polls.	Regis- tered Voters.	i'ersons who voted.
	1898.	Male.	Male.	Fe- male.	Male.	Fe- male.	Male.	Male.	Male.
HARDWICK.*									
Precinct 1,	Mar. 6,	348	235	-	-	-	362	283	182
4 2,	-	880	180	-	_	-	887	186	164
Town,	-	728	415	-	287	-	749	419	846
LRICESTER.					į				
Precinct 1,	Mar. 6,	438	812	28	-	-	448	827	297
" 2,	-	266	209	4	-	-	264	196	177
" 3 ,	-	204	164	6	-	-	210	171	158
Town,	-	903	685	88	329	20	922	694	632
Longmeadow.									
Precinct 1,	Apr. 3,	-	-	-	-	-	143	108	88
"2,	-	-	-	-	-	-	507	210	187
Town,	-	698	880	1	174	-	650	818	225
MELROSE.*									
Precinct 1,	May 6,	-	-	-	-	-	634	446	380
"2,	-	-	-	-	-	-	1,141	890	754
" 8,	-	-	-	-	-	-	1,231	793	681
Town,	-	2,723	2,052	48	1,113	8	8,006	2,129	1,815
MIDDLEBOROUGH.*									ı
Precinct 1,	Mar. 6,	151	106	2	-	-	147	107	72
4 2,	-	1,785	1,897	1	-	-	1,766	1,457	1,104
Town,	-	1,986	1,508	8	696	-	1,918	1,564	1,176
MONTAGUE.*									
Precinct 1,	Mar. 6,	1,239	769	-	-	-	1,246	695	650
" 2, .	-	153	182	-	-	-	158	120	106
" 3,	-	261	215	1	-	-	255	199	152
Town,	-	1,653	1,116	1	777	-	1,654	1,014	908

^{*} Town officers nominated and elected under the Election Act of 1898.

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	(F	TOW KBRUARY, B	N ELEC	TIONS R APRI	L, 1898).		STA (No	TR ELEC ov. 7, 18	TION 893).
TOWNS AND VOTING PRE- CINCTS.	Date of Elec-	Assessed Polls.	Regia Vot			sons voted.	As- sessed Polls.	Regis- tered Voters.	Persons who voted.
	tion, 1893.	Male.	Male.	Fe- male.	Male.	Fe- male.	Male.	Male.	Male.
NATICK.*						Γ_			1
Precinct 1, .	Mar. 20,	2,634	1,878	218	-	-	2,123	1,835	1,527
" 2, .	·	894	298	7	-	-	381	278	250
Town,		3,028	2,171	225	1,797	118	2,504	. 2,113	1,777
North Andover.	,								
Precinct 1, .	Mar. 6,	670	523	-	-	-	616	586	454
" 2, .	-	341	256	3	-	-	319	258	208
Town,	-	1,011	779	3	581	-	935	794	662
Palmeb.									
Precinct A, .	Mar. 20,	574	500	1	-	-	564	515	415
" В, .	. -	401	26 9	-	-	-	390	284	241
" C, .	. -	443	174	-	-	-	446	174	134
" D, .	. -	273	146	6	-	-	290	150	125
Town,		1,691	1,089	7	787	5	1,690	1,123	915
Peabody.*									
Precinct 1, .	Mar. 13,	1,023	802	3	-	-	1,023	805	700
" 2, .	-	1,010	748	13	-	-	1,006	757	692
" 3, .	-	947	726	12	-	-	1,047	770	718
Town,	-	2,980	2,276	28	1,942	20	3,076	2,332	2,110
Revere.*									
Precinct 1,	Mar. 6,	395	260	2	-	_	456	294	249
" 2,	-	478	330	9	-	-	505	342	281
" 3, .	-	826	567	20	-	-	839	588	502
Town,	-	1,699	1,157	81	985	3	1,800	1,224	1,032
ROCKLAND.									
Precinct 1, .	Mar. 6,	758	684	23	-	-	748	711	545
" 2,	-	907	759	19	-	-	915	783	605
Town,	-	1,665	1,443	42	830	9	1,663	1,494	1,150

^{*} Town officers nominated and elected under the Election Act of 1893.

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

Towns AND VOTING PRE- CINCUS.	Date of Elec-				Persons			Regis- Persons	
	tion,	Polls.	Regist Vote		Peri who v	- 1	As- sessed Polls.	Regis- tered Voters.	Persons who voted.
	1893.	Male.	Male.	Fe- male.	Male.	Fe- male.	Male.	Male.	Male.
ROYALSTON.							i		
Precinct 1,	Mar. 6,	175	168	-	-	-	169	137	93
" 2,	-	166	109	-	-	-	118	102	65
Town,	-	841	277	-	119	-	287	239	158
Somerset.					•				
Precinct 1,	Mar. 6,	363	267	-	-	-	361	276	220
4 2,	-	178	138	-	-	-	194	135	116
Town,	-	541	405	-	181	-	585	411	336
TEMPLETON.							1		
Precinct 1,	Mar. 6,	186	158	1	-	-	185	154	110
. 2,	-	164	135	3	-	-	154	129	86
"3,	-	137	96	_	-	_	154	95	77
" 4,	-	387	308	1	-	-	403	297	238
Town,	-	874	697	5	266	-	896	675	511
Truro.									
Preclact A,	Feb. c,	80	64	-	-	-	68	63	51
"В,	-	100	69	-	-	-	105	75	49
" C,	-	59	50	-	-	-	63	47	29
Town,	-	239	183	-	85	-	286	185	129
WARREN.*	1								
Precinct A	Apr. 8,	876	626	43	_	_	800	583	513
"В,		501	207	-	_	-	452	181	151
Town,		1,377	833	43	622	33	1,252	764	664
1041,	_	1,0	•••		022	"	,,205		
Watertown.*									
Precinct 1,	Mar. 13,	1,097	690	54	-	-	987	712	624
" 2,	-	1,208	760	58	-	-	1,094	741	649
Town,	-	2,300	1,450	112	1,192	49	2,081	1,453	1,273

^{*} Town officers nominated and elected under the Election Act of 1893.

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

				(F	Tov ebruart, I	N ELEC	TIONS R APRI	L, 1893).			TE ELE OV. 7, 1	
AND	Town: Voting	PR	E-	Date of Elec-	Assessed Polls.	Regia Vot			sons voted.	As- sessed Polls.	Regis- tered Voters	Persons who voted.
				1898.	Male.	Male.	Fe- male.	Male.	Fe- male.	Male.	Male.	Male.
v	WATLA	ND.*										
Precin	ct 1,	•	•	Mar. 27,	-	-	-	-	-	218	151	117
**	2,	•	•	-	-	-	-	-	-	343	261	931
То	wn,.		•	-	522	400	-	164	-	561	412	848
WEST	SPRIN	G PIE	LD.	•								1
Precin	ct A,	•	•	Apr. 3,	773	504	1	-	-	802	535	416
**	В,			-	289	211	3	-	-	296	233	181
**	C,	•	•	-	376	260	2	-	-	870	287	251
То	wn,.	•	•	-	1,438	975	6	482	1	1,468	1,055	848
w	EYMOU:	rH.*										
Precin	ct 1,		•	Mar. 6,	498	369	7	!	-	481	369	314
**	2,			-	495	425	6	-	-	506	414	870
**	3,			-	674	612	_	-	-	687	612	547
44	4,			-	409	356	-	-		428	851	296
44	5,			-	517	486	-	-	-	524	460	399
"	6,		•	-	493	437	6	-	-	563	438	378
То	wn,.	•		-	3,086	2,685	19	1,472	7	3,184	2,658	2,304
40 '	Towns,		•	-	55,377	41,097	780	26,455	828	55,789	41,478	34,382

^{*} Town officers nominated and elected under the Election Act of 1893.

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	(F	Tov EBRUARY, 3	FN ELEC MARCH O	TIONS R APRI	L, 1893).		STA (N	TE ELEC OV. 7, 18	TION 393).
Towns.	Date of Elec-	Assessed Polls.	Regis Vot	tered ers.		sons voted.	As- sessed Polls.	Regis- tered Voters.	Persons who voted.
	tion, 1898.	Male.	Male.	Fe- male.	Male.	Fe- male.	Male.	Male.	Male.
Acushnet,	Mar. 6,	248	251	5	92	3	253	251	114
Adams,*	Apr. 8,	1,641	1,204	4	982	8	1,690	1,228	1,046
Agawam,*	Apr. 3,	576	441	-	303	-	602	443	364
Alford,	Mar. 20,	94	86	-	61	-	94	80	70
Amesbury,*	Mar. 6,	2,502	1,912	27	1,603	18	2,609	1,887	1,543
Amherst,*	Mar. 6,	1,086	944	-	629	-	1,095	945	689
Arlington,*	Mar. 6,	1,635	1,253	6	909	3	1,802	1,274	1,089
Ashburnham,	Mar. 6,	608	476	11	197	6	598	479	343
Ashby,	Mar. 7,	274	239	10	188	8	255	237	186
Ashfield,	Mar. 6,	289	260	12	165	7	295	262	192
Ashland,*	Mar. 6,	611	429	12	336	11	681	449	394
Auburn,	Mar. 27,	336	205	14	143	6	360	209	168
Avon, ·	Mar. 7,	470	424	-	364	-	501	426	363
Ayer,*	Apr. 3,	710	524	8	398	3	774	549	433
Barnstable,	Mar. 6,	1,083	1,022	3	480	3	1,097	1,032	661
Barre,	Mar. 6,	690	465	9	201	6	625	464	348
Becket,*	Mar. 20,	279	210	1	147	-	275	202	162
Bedford,	Mar. 6,	294	235	29	100	8	316	234	151
Belchertown,*	Mar. 6,	572	481	1	298	-	572	473	856
Bellingham,	Mar. 6,	357	237	-	101	_	866	231	165
Belmont,*	Mar. 6,	640	411	84	220	26	651	418	363
Berkley,:	Mar. 13,	245	226	_ [125	-	234	225	157
Berlin,	Mar. 6,	226	224	11	128	7	227	221	163
Bernardston,	Mar. 6,	227	198	-	114	-	217	205	165
Blandford,	Mar. 6,	226	212	_	92	_	227	220	157
Bolton,	Mar. 6,	226	183	17	102	8	175	74	102
Bourne,	Mar. 6,	438	408	_	178	_	457	415	232
Boxborough,	Mar. 20,	104	85	6	69	5	97	82	71
Boylston,	Mar. 6,	227	151	_	108	-	220	148	106
Bradford,*	Mar. 27,	1,145	912	19	441	19	1,216	952	774
Braintree,	Mar. 6,	1,854	1,070	_	658	-	1,446	1,096	898
Brewster,	Mar. 6,	263	281	8	158	_	266	280	141
Bridgewater,*	Mar. 6,	1,064	887	_	536	-	1,072	870	698
Brimfield,	Apr. 3,	277	229	_	109	_	272	220	164

^{*} Town officers nominated and elected under the Election Act of 1893.

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	(F	TOW EBRUARY, B	N ELEC	TIONS R APRI	L, 1893).		Sta (N	re Elec ov. 7, 18	CT103 S93).
Towns.	Date of Elec-	Assessed Polls.	Regis Vote		1	sons voted.	As- sessed Polls.	Regis- tered Voters.	Persons who voted.
	tion, 1893.	Male.	Male.	Fe- male.	Male.	Fe- male.	Male.	Male.	Male.
Brookline,* .	Apr. 1,	3,696	2,389	196	1,295	18	3,696	2,658	2,060
Buckland,	Mar. 7,	445	389	-	256	-	458	382	304
Burlington, .	Mar. 27,	177	120	1	75	-	171	130	87
Canton,*	Apr. 3,	1,226	975	-	726	-	1,318	977	813
Carlisle,*	Mar. 20,	138	116	1	87	-	139	116	84
Carver,	Mar. 27,	237	206	-	105	-	240	204	128
Charlemont,	Mar. 6,	277	262	-	149	-	311	260	183
Charlton,	Apr. 3,	541	442	27	802	25	550	442	355
Chatham,	Feb. 6,	564	536	66	329	40	503	533	332
Cheshire,*	Mar. 20,	348	268	_	190	-	331	252	202
Chester,*	Mar. 27,	455	357	_	204	-	400	344	258
Chesterfield, .	Mar. 6,	177	176	-	96	_	168	175	129
Chilmark,	Mar. 13,	117	114	1	46	1	109	113	76
Clarksburg, .	Apr. 17,	213	155	_	115	_	231	157	131
Clinton,	Mar. 6,	2,853	2,137	56	1,993	11	3,044	2,223	2,045
Cohasset,	Mar. 6,	625	508	6	179	1	640	505	316
Colrain,	Mar. 6,	355	311	_	169	_	407	313	247
Conway,*	Mar. 6,	350	816	6	166	2	372	319	245
Cottage City, .	. Mar. 13,	263	221	4	185	3	268	215	167
Cummington,* .	Mar. 6,	202	214	37	156	18	201	213	162
Dalton,*	Mar. 20,	718	607	_	462	_	713	601	481
Dana,	Mar. 6,	209	162	١ ـ	96	_	189	161	116
Danvers,*	Mar. 6,	1,972	1,711	15	1,020	3	2,104	1,775	1,400
Dantmanth	Apr. 3,	804	608	1	391	1	748	613	339
Dadham #	Mar. 6,	1,916	1,510	55	1,078	82	2,054	1,534	1,298
Donnie	Feb. 13,	805	776	_	273	-	798	767	405
Dighton,	Mar. 6,	471	401	-	165	_	453	396	286
Donalas *	Mar. 20,	530	444	73	365	73	538	465	371
Domen #	Mar. 6,	183	149	14	86	2	183	147	109
Dracut,	125	633	435	_	360	-	570	452	387
Dudlen #	Apr. 3,	714	456		297	_	698	457	367
Donatalila 6	Apr. 8,	128	113	9	79	6	125	109	92
Duxbury,	Mar. 6,	511	481	-	149	-	511	445	324
East Bridgewater,	Mar. 6,	880	723	_	229	_	884	734	534
			123	-		1	334	1	

^{*} Town officers nominated and elected under the Election Act of 1893.

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	(Fi	TOW BRUARY, M	N ELEC	TIONS R APRI	L, 1893).		STATE ELECTION (Nov. 7, 1893). As- Regis- l'ersons					
Towns.	Date of Elec- tion,	Assessed Polls.	Regis Vot		1	ons roted.	As- sessed Polls.	Regis- tered Voters.	l'ersons who voted.			
	1893.	Male.	Male.	Fe- male.	Male.	Fe- male.	Male.	Male.	Male.			
Kastham,	Feb. 20,	166	151	4	35	-	162	146	100			
Easthampton,*	Mar. 13,	1,048	825	-	723	-	1,080	835	741			
Raston,	Mar. 6,	1,311	1,035	-	573	-	1,345	1,071	902			
Edgartown,	Mar. 13,	350	316	-	86	-	360	808	219			
Egremont,	Mar. 20,	234	226	-	163	-	237	228	182			
Enfield,*	Mar. 20,	290	224	2	173	2	309	244	207			
Essex,	Mar. 13,	487	475	-	235	-	486	449	330			
Fairhaven,*	Mar. 6,	524	648	3	398	-	510	593	871			
Falmouth,*	Mar. 7,	778	663	6	394	-	776	617	481			
Florida,	Mar. 4,	165	78	-	48	-	97	76	68			
Foxborough,*	Mar. 6,	787	664	18	434	-	811	681	518			
Franklin,*	Mar. 6,	1,412	992	-	669	-	1,318	962	794			
Gay Head,	Mar. 6,	26	27	1	18	-	28	15	15			
Georgetown,	Mar. 6,	657	580	38	241	33	603	581	458			
Goshen,	Mar. 6,	77	78	-	87	-	81	76	63			
Gosnold,	Mar. 13,	43	81	-	18	-	40	88	20			
Grafton,*	Mar. 6,	1,275	858	30	601	30	1,251	814	660			
Granby,	Mar. 20,	202	168	-	95	-	217	161	111			
Granville,	Mar. 20,	259	251	1	167	1	259	228	134			
Greenfield,*	Apr _e 3,	1,693	1,390	-	1,608	-	1,781	1,890	1,182			
Greenwich,*	Mar. 13,	150	139	-	100	-	141	129	96			
Groton,*	Apr. 3,	569	458	55	276	7	550	440	841			
Groveland,*	Mar. 20,	618	533	-	290	-	616	543	382			
Hadley,	Mar. 6,	490	870	-	211	-	503	364	292			
Halifax,	Mar. 6,	138	121	-	55	-	142	120	91			
Hamilton,	Mar. 14,	260	221	28	149	21	286	227	165			
Hampden,	Apr. 3,	203	176	8	127	2	206	173	110			
Hancock,	Mar. 6,	128	100	-	82	-	120	94	77			
Hanover,*	Mar. 6,	578	492	8	244	2	566	502	387			
Hanson,	Mar. 6,	408	320	12	140	4	399	326	221			
Harvard,	Mar. 6,	309	252	-	80	-	317	249	175			
Harwich,*	Feb. 6,	876	689	1	452	1	746	670	417			
Hatfield,	Mar. 20,	424	298	-	159	-	458	302	225			
Hawley,	Mar. 6,	157	145	_	68		158	152	87			

^{*} Town officers nominated and elected under the Election Act of 1893.

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	(F	TOVEBRUARY, 3	M ELEC	TIONS R APRI	L, 1898).			TE ELEC OV. 7, 1	
Towns.	Date of Elec-	Assessed Polls.	Regis Vot			sons voted.	As- sessed Polls.	Regis- tered Voters.	Persons who woted.
<u> </u>	tion, 1898.	Male.	Male.	Fe- male.	Male.	Fe- male.	Male.	Male.	Male.
Heath,	. Mar. 6,	144	123	-	75	-	138	120	89
Hingham,	. Mar. 13,	1,224	1,010	-	415	-	1,206	999	794
Hinsdale,*	. Apr. 3,	438	329	-	282	-	435	329	297
Holbrook,* .	. Mar. 6,	697	56 9	-	383	-	674	584	511
Holden,*	. Mar. 20,	646	405	8	199	6	661	385	263
Holland,	. Apr. 3,	51	52	-	37	-	47	47	35
Holliston,* .	. Mar. 6,	903	718	87	529	28	902	748	652
Hopedale,	. Mar. 6,	399	304	-	79	-	413	293	263
Hopkinton,* .	. Mar. 6,	1,098	907	-	655	-	1,042	923	826
Hubbardston, .	. Mar. 6,	891	807	1	152	-	358	291	230
Hudson,*	. Mar. 6,	1,433	1,038	37	785	2	1,559	1,090	927
Hall,	. Mar. 6,	259	2:22	55	156	45	242	221	114
Huntington,* .	. Apr. 17,	281	281	15	238	6	348	270	227
Hyde Park,* .	. Mar. 6,	8,006	2,110	176	1,394	76	2,700	2,138	1,782
Ipswich,*	. Mar. 6,	1,014	883	3	618	-	1,012	893	693
Kingston,	. Mar. 6,	488	410	17	180	5	498	422	327
Lakeville,	. Mar. 20,	247	186	-	93	-	248	184	132
Lancaster,	. Mar. 20,	479	408	8	179	3	493	423	315
Lanesborough, .	. Apr. 3,	278	227	-	144	-	277	228	165
Lee,*	. Apr. 3,	1,088	845	-	661	• -	1,027	822	643
Lenox,	. Apr. 3,	628	489	-	337	-	784	512	330
Leominster,* .	. Apr. 8,	2,879	1,862	85	1,315	80	2,515	1,891	1,602
Leverett,	. Mar. 6,	223	188	-	92	-	231	193	123
Lexington,* .	. Mar. 6,	993	688	46	887	4	984	683	535
Leyden,	. Mar. 6,	104	106	-	86	-	96	98	80
Lincoln,	. Mar. 6,	289	180	2	133	-	291	187	138
Littleton,	. Mar. 27,	326	224	-	129	-	335	236	182
Ludlow,	. Mar. 13,	486-	322	-	179	-	583	327	265
Lunenburg, .	. Mar. 6,	849	268	_	162	-	359	267	195
Lynnfield,	. Mar. 13,	216	191	_	111	-	220	191	142
Manchester, .	. Mar. 13,	478	411	1	273	1	449	409	317
Mansfield,	. Mar. 20,	929	705	44	410	_	897	725	541
Marblehead,* .	. Mar. 27,	2,339	2,037	32	1,704	23	2,402	2,050	1,717
Marion,	. Mar. 6,	230	225	1	141	,	231	219	158

^{*} Town officers nominated and elected under the Election Act of 1893.

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	(F	Tow EBRUARY, M	N ELEC	TIONS R APRI	L, 1893).		STATE ELECTION (NOV. 7, 1893).						
Towns.	Date of Elec-	Assessed Polls.	Regis Vote		Per who	ons roted.	As- sessed Polls.	Regis- tered Voters.	Person who voted.				
	tion, 1898.	Male.	Male.	Fe- male.	Male.	Fe- male.	Male.	Male.	Male.				
Marshfield,	Mar. 6,	477	431	-	218	-	479	438	266				
Mashpee,	Mar. 6,	86	86	10	62	4	85	84	59				
Mattapoisett,*	Mar. 6,	274	276	57	193	15	273	276	224				
Maynard,*	Mar. 18,	708	555	41	491	28	880	560	494				
Medfield,*	Mar. 6,	445	862	11	245	8	454	357	283				
Medway,*	Mar. 6,	737	705	15	501	5	820	700	536				
Mendon,	Mar. 6,	239	223	8	58	-	234	208	155				
Merrimac,*	Mar. 6,	751	596	4	351	1	798	609	519				
Methuen,*	Mar. 6,	1,357	990	-	769	-	1,381	1,003	838				
Middlefield,*	Mar. 6,	109	83	10	51	6	115	80	52				
Middleton,	Mar. 6,	255	171	2	68	-	248	172	112				
Milford,*	Mar. 6,	2,775	2,118	348	1,774	820	2,904	2,035	1,714				
Millbury,*	Mar. 20,	1,124	740	8	627	-	1,132	749	669				
Millis,	Apr. 10,	402	236	5	202	2	607	227	188				
Milton,*	Mar. 6,	1,167	867	23	492	6	1,260	917	721				
Monroe,	Apr. 14,	98	51	-	51	-	98	53	36				
Monson,*	Apr. 3,	967	723	-	559	-	1,087	736	607				
Monterey,	Mar. 6,	132	123	-	79	-	128	118	84				
Montgomery,	Apr. 3,	78	78	-	45	-	76	77	44				
Mount Washington, .	Mar. 27,	32	80	3	19	-	31	30	25				
Nahant,	Mar. 18,	201	191	11	138	9	208	195	157				
Nantucket,*	Mar. 1,	901	868	26	549	10	871	838	583				
Needham,*	Mar. 6,	965	639	61	410	84	1,034	660	524				
New Ashford,	Apr. 3,	85	35	-	28	-	36	35	30				
New Braintree,	Mar. 6,	181	124	-	81	-	173	118	92				
Newbury,	Mar. 7,	398	869	-	185	-	417	382	260				
New Marlborough, .	Mar. 20,	352	295	10	184	-	847	284	220				
New Salem,	Mar. 6,	219	183	5	67	1	197	190	113				
Norfolk,*	Mar. 6,	225	151	-	82	-	244	149	108				
North Adams,*	Apr. 11,	4,453	3,435	70	2,829	50	5,088	8,810	2,597				
North Attleborough,*	Mar. 13,	1,740	1,405	-	1,032	-	1,660	1,397	1,024				
Northborough,* .	Mar. 6,	528	839	4	168	-	523	842	297				
Northbridge,	Apr. 8,	1,231	758	1	887	1	1,449	769	685				
North Brookfield,* .	Apr. 3,	1,216	936	89	727	8	1,200	938	831				

^{*} Town officers nominated and elected under the Election Act of 1893.

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	(F	Tov EBRUARY, 1	VN ELEC	TIONS	L, 1898).		STA (No	TE ELR	CTION 893).
Towns.	Date of Elec- tion,	Assessed Polls.	Regis Vot			sons voted.	As- sessed Polls.	Regis- tered Voters	Persons who voted.
	1893.	Male.	Male.	Fe- male.	Male.	Fe- male.	Male.	Male.	Male.
Northfield,	Mar. 6,	449	395	_	131	_	414	399	284
North Reading, .	. Mar. 6,	241	194	_	77	-	242	195	152
Norton,	. Mar. 6,	412	850	_	207	-	893	345	● 207
Norwell,	Mar. 6,	478	411	-	147	_	519	416	293
Norwood,	Mar. 6,	1,082	914	48	641	-	1,207	938	757
Oakham, •	Mar. 6,	208	164	-	105	_	190	161	116
Orange,	. Mar. 6,	1,700	1,242	30	684	16	1,718	1,247	1,046
Orleans,	Feb. 6,	367	815	11	75	1	357	312	239
Otis,	Mar. 6,	156	146	-	91	-	150	149	99
Oxford,	Apr. 3,	693	542	-	350	_	712	543	389
Paxton,*	Mar. 6,	133	110	-	68	-	135	108	88
Pelham,	Mar. 13,	1 2 2	116	6	62	3	124	115	76
Pembroke,	Mar. 6,	399	314	-	149	-	408	318	193
Pepperell,	Mar. 20,	1,018	725	-	489	_	1,030	784	540
Peru,	Mar. 6,	77	71	-	52	_	77	72	67
Petersham,	Mar. 6,	320	234	9	138	3	273	235	195
Phillipston, .	Mar. 6,	183	98	-	65	-	126	101	88
Plainfield,	Mar. 6,	137	136	2	99	_	127	127	101
Plymouth,*	Mar. 6,	2,130	1,670	134	930	85	2,240	1,682	1,260
Plympton,	Mar. 6,	171	160	-	79	_	174	152	108
Prescott,	Apr. 3,	126	103	_	41	-	128	103	57
Princeton,	Mar. 6,	310	218	_	72	_	300	218	163
Provincetown,*.	Feb. 13,	1,356	778	_	549	_	1,371	762	562
Randolph,*	Mar. 6,	1,183	971	-	709	_	1,172	929	785
Raynham,	Mar. 13,	388	324	11	92	4	403	319	208
Reading,	Mar. 6,	1,091	941	9	422	2	1,221	932	769
Rehoboth,	Mar. 6,	465	409	-	272	_	456	383	186
Richmond, .	Mar. 27,	189	154	_	57	_	181	147	83
Rochester,	Mar. 6,	217	200	-	127	-	213	195	137
Rockport,	Mar. 6,	1,104	798	8	409	_	1,129	835	545
Rowe,	Mar. 6,	169	97		64	_	169	99	76
Rowley,	. Mar. 13,	397	842	1	156	_	398	854	306
Russell,*	Mar. 6,	250	170	_	118	_	241	168	123
Rutland,	Mar. 6,	285	225	4	150	4	278	227	150

^{*} Town officers nominated and elected under the Election Act of 1893.

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	(F	TOV EBRUARY, I	YN ELEC	TIONS R APRI	L, 1893).		STA (N	TE ELEC OV. 7, 18	CTION 893).
Towns.	Date of Elec-	Assessed Polls.	Regis Vot		1	sons voted.	As- sessed Polls.	Regis- tered Voters.	Persons who voted.
	tion, 1893.	Male.	Male.	Fe- male.	Male.	Fe- male.	Male.	Male.	Male.
Salisbury,	Mar. 14,	380	374	6	197	5	368	373	297
Sandisfield, .	Apr. 3,	848	196	-	105	-	218	196	131
Sandwich,* .	Mar. 6,	432	424	8	301	4	409	431	846
Saugus,*	Mar. 13,	1,161	924	-	662	`-	1,218	952	774
Savoy,	Mar. 6,	181	151	-	67	-	156	137	96
Scituate,	Mar. 6,	640	551	-	365	-	640	534	329
Seekonk,	Mar. 6,	325	242	-	98	-	318	268	142
Sharon,	Mar. 6,	405	388	56	230	47	405	326	254
Sheffield,*	Mar. 27,	489	412	1	325	-	476	414	346
Shelburne, .	Mar. 8,	381	335	13	144	9	407	389	320
Sherborn,* .	Mar. 6,	282	225	-	113	-	263	214	161
Shirley,*	Mar. 13,	329	256	4	183	3	317	256	199
Shrewsbury, .	Mar. 6,	389	313	-	170	_	398	323	265
Shutesbury, .	Apr. 8,	120	116	2	92	1	117	110	81
Southampton, .	Mar. 20,	269	223	-	74	-	265	217	167
Southborough,*	Mar. 6,	605	384	5	163	-	549	393	301
Southbridge,* .	Apr. 3,	1,652	1,263	132	998	103	1,479 .	1,239	1,031
South Hadley,* .	Mar. 20,	1,047	666	108	521	107	1,355	703	586
Southwick,*	Apr. 3,	266	248	17	215	11	268	249	202
Spencer,*	A pr. 3,	2,198	1,523	_	1,145	_	2,290	1,548	1,306
Sterling.	Mar. 20,	391	825	33	188	2	867	323	253
Stockbridge,* .	Apr. 3,	528	472	_	318	-	487	458	304
Stoneham,*	Mar. 6,	1,842	1,627	36	1,108	2	1,957	1,652	1,336
Stoughton,* .	Mar. 13,	1,473	1,187	56	705	7	1,505	1,196	980
Stow,	Mar. 6,	271	219	_	90	-	272	210	161
Sturbridge, .	Apr. 8,	500	863	-	182	_	476	347	282
Budbury,	Mar. 6,	368	264	_	159	_	367	261	188
Sunderland, .	Mar. 6,	215	164	1	104	1	230	166	150
Sutton,*	Apr. 3,	685	483	_	306	_	637	440	317
Swampscott,* .	Mar. 20,	713	704	6	500	2	797	728	5 35
Swanzey,	Mar. 6,	429	355	_	140	_	428	844	213
rewksbury, .	Mar. 6,	489	327	_	155	_	529	322	250
Fisbury,	Mar. 20,	807	263	9	161	4	301	256	197
		1		1				l	1

^{*} Town officers nominated and elected under the Election Act of 1893.

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	(F	TOWN ELECTIONS (FEBRUARY, MARCH OR APRIL, 1893). STATE ELECTION (Nov. 7, 1893)									
Towns.	Date of Elec- tion,	Assessed Polls.	Regis Vot			sons voted.	As- sessed Polls.	Regis- tered Voters	l erson who voted		
`	1893.	Male.	Male.	Fe- male.	Male.	Fe- male.	Male.	Male.	Male.		
Topsfield,	Mar. 6,	279	245	-	93	-	276	259	175		
Townsend,	Apr. 8,	532	463	15	206	11	516	455	890		
Tyngsborough,* .	Apr. 8,	176	142	2	109	2	174	184	10		
Tyringham,	Apr. 4,	109	112	-	91	-	111	113	83		
Upton,*	Mar. 6,	524	446	-	327	-	505	449	382		
Uxbridge,*	Mar. 6,	1,041	702	13	584	5	1,079	692	627		
Wakefield,*	Mar. 6,	2,212	1,692	86	957	29	2,219	1,689	1,885		
Wales,	Apr. 8,	239	151	-	107	-	206	156	131		
Walpole,*	Mar. 6,	770	554	10	842	-	798	572	450		
Ware,*	Mar. 27,	1,763	1,125	-	963	-	1,732	1,192	1,067		
Wareham,*	Mar. 27,	739	663	3	813	1	690	646	392		
Warwick,	Mar. 6,	178	124	-	62	-	169	123	97		
Washington,	Apr. 10,	114	91	-	56	-	111	96	83		
Webster,*	Apr. 8,	2,246	1,156	_	845	-	2,042	1,165	904		
Wellesley,*	Mar. 6,	802	561	55	331	8	822	582	495		
Wellfleet,	Feb. 6,	334	300	1	110	1	307	281	190		
Wendell,	Mar. 6,	151	128	-	102	-	156	112	78		
Wenham,	Mar. 6,	274	235	2	124	-	265	237	174		
Westborough,*	Mar. 6,	1,394	1,071	15	781	-	1,323	1,067	906		
West Boylston,	Mar. 27,	726	416	-	285	•	752	438	330		
West Bridgewater, .	Mar. 6,	497	411	4	147	8	498	425	294		
West Brookfield,* .	Apr. 3,	430	383	1	146	-	409	383	323		
Westfield,*	Mar. 13,	2,910	2,505	97	1,809	68	2,832	2,413	1,970		
Westford,*	Mar. 20,	602	428	-	192	-	628	441	390		
Westhampton,	Mar. 27,	117	111	-	59	-	112	111	89		
Westminster,	Mar. 6,	478	369	4	180	1	437	361	285		
West Newbury,	Mar. 6,	519	448	-	178	-	539	445	338		
Weston,	Mar. 27,	536	352	-	182	-	515	342	233		
Westport,	Mar. 13,	677	503	60	236	18	654	501	297		
West Stockbridge,* .	Apr. 3,	481	819	-	194	-	387	317	237		
West Tisbury,	Mar. 21,	164	153	_	83	-	165	152	10		
Whately,	Mar. 6,	267	230	15	126	10	259	229	17		
Whitman,*	Mar. 6,	1,660	1,320	-	706	_	1,881	1,330	1,09		
Wilbraham,*	Apr. 8,	379	288	_	156	_	355	295	23		

^{*} Town officers nominated and elected under the Election Act of 1893.

1894.]

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Continued.

	_	(F	TOVEBRUARY, I	N ELEC		և, 1893).			TE ELEC OV. 7, 18	
Towns.	Towns. Dat of El tion		Assessed Polls.		Registered Persons Voters. who voted.			As- sessed Polls.	Regis- tered Voters.	Persons who voted.
		1893.	Male. Fe-male. Male. Fe-male.		Male.	Male.	Male.			
Williamsburg,*.		Mar. 6,	503	437	10	326	8	480	447	399
Williamstown,*		Mar. 27,	973	802	7	647	3	1,028	778	585
Wilmington,* .		Mar. 6,	347	232	-	153	-	861	248	195
Winchendon, .		Mar. 6,	1,299	928	-	426	-	1,810	918	799
Winchester,* .		Mar. 27,	1,823	1,139	24	651	. 4	1,443	1,120	973
Windsor,		Mar. 6,	145	147	-	64	-	145	139	87
Winthrop,* .		Mar. 6,	785	614	23	392	12	867	617	489
Worthington, .		Mar. 6,	190	176	-	86	-	194	174	136
Wrentham, .		Mar. 20,	694	547	1	224		720	549	397
Yarmouth,* .	•	Feb. 13,	539	509	-	277	-	524	501	369
282 Towns, .		-	180,342	141,664	3,464	89,650	1,821	183,356	141,924	111,098

^{*} Town officers nominated and elected under the Election Act of 1893.

RECAPITULATION.

Number of Assessed Polls, Registered Voters and Persons who Voted at Elections — Concluded.

	STATE	ELECTIO	и, 1893.	Cı	T AND T	OMN ELEC	TIONS, 18	93.
CITIES, TOWNS AND STATE.	As- sessed Polls.	Regis- tered Voters.	Persons who Voted.	As- sessed l'olls.	1	stered ters.	Persons who Voted.	
	Male.	Male.	Male.	Male.	Male.	Female.	Male.	Female.
30 Cities,	445,658	271,853	229,138	448,024	277,990	19,915	224,489	16,489
322 Towns,	239,145	183,402	145,430	235,719	182,761	4,244	116,105	2,149
State,	684,803	454,755	374,568	683,743	460,751	24,159	340,594	18,608
	STATE	Electio	n, 1892.	Сітт	AND To	OWN ELE	CTIONS,	1892.
State,	663,482	452,435	405,867	659,010	437,109	18,158	324,615	14,191

Total Number of Registered Voters at the close of the last Registration in the several Cities and Towns.

Ma	LE.	Fen	ALB.
1892.	1893.	1893.	1898.
454,190	461,392	18,158	24,159

REPORT OF THE COMMISSIONERS

ON

INLAND FISHERIES AND GAME

FOR THE

YEAR ENDING DECEMBER 31, 1893.

BOSTON:

WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 Post Office Square.
1894.

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Commonwealth of Massachusetts.

To His Excellency the Governor and Honorable Council.

The Commissioners on Inland Fisheries and Game beg leave to present their twenty-eighth annual report.

FISHWAYS.

The Commissioners were called upon to examine the fishways at East Taunton and Middleborough.

At East Taunton the fishway was found to be in a decayed condition, and will have to be rebuilt in a few years. As the owners of the dam desired to raise the water some two feet above its former level, plans were furnished for extending this fishway.

At Middleborough the freshet of last spring had carried away the posts supporting the fishway, and it was found broken in the middle and a part of it had fallen to the ground. The mudsill for sustaining the screen to prevent the fish from going up under the dam was also washed away. Directions were given for repairing the fishway, and putting in a new mudsill.

Mr. James A. Burgess, for many years fish-warden of the river, was instructed to look after the work, and on November 4, he reported: "The fishway at East Taunton has been put in thorough repair. The fishway at Sherman's mill (Middleborough) has been raised and stone piers put under it, and everything that is needed is being done for the passage of the fish next spring."

As the fisheries of Taunton Great River are largely dependent upon the efficiency of these fishways, the Commissioners have given them much attention, but this Board cannot be held responsible for the injudicious action of the town in

selling the fishing right to an irresponsible party who did not regard the regulations for the capture of fish, so that many thousands were unlawfully taken.

LAWRENCE FISHWAY.

We append the following statement from Thomas S. Holmes, who has the care of the fishway at Lawrence. His full report will be found in the Appendix.

To the Commissioners on Inland Fisheries and Game.

GENTLEMEN: — I herewith send you my report of fish seen in the Lawrence fishway. You will observe that a large number of salmon were seen passing up, this year. They were running all the season, there being almost as many in the fishway in October as in June. The run of fish generally follows the rise of the water in the river. Low water, no fish. A rise in the river, and salmon appear.

Mr. Patrick McCarthy succeeded again this year in taking a salmon with an artificial fly. Another fisherman claims that a salmon rose to his fly twice, but he did not succeed in getting the fish. This would indicate that fishermen will be rewarded with considerable sport, if they have patience to follow it up, in fishing for salmon below Lawrence.

The run of alewives was very small again this year. A few years ago they were increasing in the river.

Mr. Knowles estimates that two hundred dollars will cover all the work that would be needed on the fishway another year. This includes the change at the upper end, so that the water will not come in with so much force; caulking; removing the little dam that makes a pool at the lower end, and repairing the electric alarm.

There has been no work done on the fishway this year.

Yours truly,

THOMAS S. HOLMES, Warden.

We regret to learn that the salmon, which have been steadily increasing, have been stopped on their way to the headwaters by dams above and below Concord, and it is reported that many were taken at or near these dams.

We are assured by the New Hampshire Commissioners that fishways will be built there early next spring.

HATCHERY AT SUTTON.

The work at this place has been pushed forward as far as the means at our disposal would permit,

A large pond covering nearly half an acre, and capable of sustaining eight or ten thousand breeding fish, has been made by throwing a dam, seven feet high, across the stream.

The bottom of this pond is covered with mud. As the trout instinctively avoid such a place for spawning, a gravelled runway has been made at the inlet, where the fish are easily secured in the spawning season and stripped of their eggs.

Four large tanks have been built below the dam, supplied with water from the pond, which are used for retaining the large trout, and for arranging and classifying the fish during the breeding season. There are also two smaller ponds for yearlings.

A good substantial hatching-house has been built, equipped with twelve troughs, each thirteen feet long and eighteen inches wide, and 132 Brackett trays, which give a capacity for nearly 800,000 eggs. There is room in the house for six more troughs, which would make its capacity about one million. The hatching troughs or runs are supplied with pure water flowing from driven wells above the pond, and conducted in pipes to the hatchery. By this arrangement all danger from impurities or contamination from surface water is avoided, and an even temperature of the water secured.

Below the dam is an ice-house which can be filled with ice from the pond at a trifling expense. This is necessary in the transportation of the fry in the spring, and for the preservation of food for the fish in summer.

We have just completed a dwelling-house, with modern appliances, for the use of the Superintendent, and the grounds around it are partially graded.

The State owns the land upon which the works are built, and the control of all the stream desirable.

Five or six ponds are needed for rearing trout for keeping up and increasing the number of breeding fish.

During the past eighteen months we have been able to secure 1,500 breeding fish, varying from two ounces to two pounds in weight. From these we secured, this fall, over 200,000 eggs.

The number of breeders should be increased as fast as possible to not less than fifteen thousand. By reserving enough of the small fry, this can be accomplished in two years with very little expense.

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To complete this plant in a manner worthy of being a State hatchery will require an additional appropriation.

The economic value of artificial hatching, as a means of supplying food, is recognized all over the world. A few statistics will indicate the progress which has been made in several localities.

New York has six hatcheries, the estimated values and annual expenses of which are given as follows:—

Adirondack hatchery,	estimated	value,	\$9,500 00	annual	expenses,	\$4,518 74
Caledonia hatchery,	44	44	28,500 00	44	44	9,736 06
Cold Spring Harbor hatcher	у, "	44	11,100 00	44	ć,	6,972 20
Fulton Chain hatchery,	"	44	2,160 00	**	**	2,748 98
Sacandaga hatchery,	44	**	6,000 00	**	44	3,357 86
Chautauqua Lake hatchery,	"	**	1,250 00	14	44	-
			\$53,510 00			\$27,333 84

In summing up the results of their work the Commissioners say: "No investment the State can possibly make can be of greater importance or result in more benefit than the money spent for the artificial propagation of fish. Whatever cheapens the food of the people in this day, when wages tend to the minimum and are so near the cost of living, is to be desired, and the small amount expended each year for the artificial propagation of food fishes, is returned to the people of the State a hundred fold."

The Canadian government, with its natural wealth of fisheries, finds it necessary in order to sustain them to resort to artificial hatching, maintaining for this purpose twelve hatcheries, nine of which, with cost of maintenance, we copy from their report of 1887-8:—

Newcastle ha	tche	ry, a	nnua	l expe	nse,		\$5,367	00
Sandwich,	**	•	44	**			3,513	00
Restigouche,	"		44	**			3,768	00
Sydney,	66		44	44			2,796	00
Tadousac,	66		44	**			1,971	00
Miramichi,	66		44	66			1,347	00
Bedford,	66		44	**			3,904	00
Gaspé,	44		"	**			2,164	00
Dunk River,	44		"	46			1,260	00
Superinten	dent	s sal	ary,	•		•	1,780	00
Total,							\$27,850	00

In speaking of the results at the Bedford hatchery, Mr. A. B. Wilmot says: — "Where there has been an outlay of \$2,000 we have received a return of \$10,000, or five dollars for every one expended."

The State of New Hampshire, with a population and wealth less than the City of Boston, has nine hatcheries, and the last Legislature made an appropriation for two more.

Massachusetts, the first State in the Union to take action in the artificial propagation of fish, has only one (as yet uncompleted) State hatchery; one-half ownership in the works at Plymouth, N. H., and a cheap arrangement at Winchester for developing and hatching eggs taken elsewhere. We recommend the establishment of a hatchery in one of our western counties. It would be desirable as being in the center of a large distributive territory, and would be an efficient adjunct to our present facilities.

PLYMOUTH (N. H.) HATCHERY.

To the Commissioners of Fish and Game for the Commonwealth of Massachusetts.

GENTLEMEN: — I herewith submit my annual report of the work done at this station for the year ending Dec. 1, 1893.

The salmon eggs were taken and young fry planted as usual in the Pemigewassett River.

Of the brook trout eggs taken, 348,000 were sent to Winchester, and 75,000 to Wilkinsonville, Mass., making 423,000 (one-half of the whole number) sent to Massachusetts.

Extensive repairs have been made at the hatchery grounds. New tanks have been built for the breeding trout, and a close, high fence encloses both tanks and ponds. Many trout were lost during the winter, owing to the depredations of mink, but everything will be made secure before another winter.

On account of the severe winter drought, there was a great loss of trout in the streams, and owing to the scarcity occasioned thereby, no addition was made to the stock of breeding trout in the ponds.

Respectfully yours,

E. B. Hodge, Superintendent. PLYMOUTH, N. H., Dec. 1, 1893.

The eggs received from the Joint hatchery last January were more or less defective, and consequently there was considerable loss in hatching. A list of the distribution will be found in the Appendix.

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Massachusetts' share of eggs for 1894 will be less than for 1893, but the deficiency will be more than made up by the 200,000 taken at Sutton.

Near the close of the session of the New Hampshire Legislature last spring there appeared in one of the papers of that State an unfriendly and unwarranted attack on the joint relations between the two States, which led to the appointment of a committee to investigate the matter, and report to their governor and council.

By request your Commissioners appeared before this committee and gave a detailed statement of the relations between the States. There was not and never had been one particle of evidence to warrant the attack, and the author of it was conspicuous by his absence from the hearing.

Your Commissioners felt that, as a simple act of justice, they were entitled to a copy of said report of said committee, and after waiting a reasonable time, a request was made to the governor and council, which elicited the following reply:—

STATE OF NEW HAMPSHIRE.

OFFICE OF SECRETARY OF STATE, CONCORD, Aug. 1, 1893.

Hon. E. A. BRACKETT, -

DEAR SIR: — The Governor refers your letter. I am exceedingly sorry I cannot send you a report. I am not even aware when the committee will make a report, if ever. They have answered through the press that they find nothing, and at best, or worst, it is presumed that the report will be an empty narrative, without event or finding of any point of moment.

Very respectfully,

EZRA S. STEARNS, Secretary of State.

It may possibly be desirable to terminate the joint ownership in the Plymouth hatchery. We therefore recommend that your Commissioners be empowered to make such arrangements with New Hampshire as may, in their judgment, be for the best interest of our State.

Experienced fish-culturists are rare. In addition to careful training, they should possess an enthusiastic love for the work, and an intuitive judgment which would enable them to meet any sudden and unexpected emergency.

There are many things connected with the hatching and

rearing of fish which, to the casual observer, might appear unimportant, the neglect of any one of which might result in the loss of the whole year's work.

REARING AND PLANTING TROUT.

All applications for trout should be made before the first of April each year, endorsed by the senator or representative of the district where the applicant wishes to plant the fry. Such endorsement is a guarantee of the good faith and standing of the party making application, and relieves the Commissioners from making further inquiry.

The trout fry are delivered free at the State hatchery, either at Sutton or Winchester, in April or May, or as soon as they are ready to be turned out. Cans for transportation are furnished, and full directions given for carrying and planting them.

In all cases applicants are required to deposit the fry at the extreme headwaters, in the springs and rills which are always found connected with good trout streams. This method of stocking has been pursued in this State for several years and has proved very successful, yielding from twenty to twenty-five per cent. of marketable fish from the number planted.

OBJECTIONS TO THIS METHOD.

Within a few years there has come to the front a theory that it is better that the fry should be kept in small ponds until they are six months or a year old before they are turned out, it being claimed that if they are put into streams as soon as the yolk sac is absorbed they will be destroyed by the larger fish. If this point is well taken then it follows that such streams must be stocked annually with yearlings, as the natural products would meet with the same fate. There may be a few streams where annual stocking with yearlings would be desirable, but they are not natural trout streams.

The objection is based on the false idea that trout eat each other. In the wild streams, where food is plenty, trout are not cannibals. They never destroy each other, except when driven to it by starvation or disease. Anglers who have been

in the habit of examining their catch to ascertain what the fish have been feeding on have rarely, if ever, found one trout inside of another. Again, the headwaters of all good trout streams are free from all fish except the young fry.

Another fact, and to us it appears to be a fatal objection to the stocking with yearlings, is that fish reared in small ponds and artificially fed lose their instinct of self-preservation.

Upon this point we speak with confidence, having tried experiments which, if not conclusive, are worthy of further investigation. Trout and land-locked salmon, fourteen months old, which had been artificially reared in a small pond, were turned into a stream connecting two large ponds. They were turned in just below a bridge, and as the day was a bright one they moved up into the shadow to avoid the sunlight. They were closely looked after, and in less than an hour most of them were inside of the perch and pickerel, and the only reason that any escaped was that the large fish were so gorged that they had no room for more. This experiment has been tried several times, and in no instance did the young trout and salmon show fear or any disposition to avoid their enemies.

It may be said that the experiment was not a fair one, and that trout and salmon do not inhabit waters infested by these fish. But it is well known that many of the lakes and ponds in Maine and New Hampshire where these fish are abundant contain both perch and pickerel. Sunapee Lake, in New Hampshire, was formerly full of red perch and pickerel and a few trout. It was stocked with black bass and subsequently with land-locked salmon in a way not likely to be repeated: a small steamer, upon whose deck was a can containing 4,000 land-locked salmon fry six weeks old, blew up in the middle of the lake and the can went to the bottom. Tons of bass have been taken from the lake and the red perch have decreased.

There are no large streams running into the lake, and the trout and salmon spawn mainly among the rocks near the shores and on the sand-bars.

The young fish hatched here retain their instinct of selfpreservation, and are sufficiently wary to keep out of the



way of their enemies, to the extent that they are rapidly increasing. Trout are far more abundant than they were before the introduction of black bass. Mr. E. B. Hodge, ex-Commissioner of New Hampshire, who has carefully studied the fisheries of this lake, attributes the increase of salmon and trout to the destruction of the red perch by the black bass.

A writer in the "London Fishing Gazette" gives an account of two tanks of trout from Mr. Andrews' Guilford hatchery, which were turned into a tributary of the Thames. After describing the difficulties attending the transportation, he says: "These Guilford fish swam up and down the brook and had no fear of us whatever. It is to be hoped that before they reach the Thames they will have learned that there are dangers in this life to be avoided, and that the world is not one big stew, in which they are to look to mortals for three meals a day, regular. The fish, I should have mentioned, varied in size, from eight inches downward." We quote the above testimony, because it is in keeping with every experiment we have made in the planting of yearling trout.

EXPENSE OF REARING.

Trout fry, just ready to feed, are sold by the dealers at from three to four dollars per thousand, while those from six months to a year old command \$75 per thousand. Either the expense of rearing is considerable, or the profit is large. That the system should be advocated by those who are raising yearling trout to sell is natural enough. Mr. Andrews, a leading English fish-culturist, says: "The dealer will find his largest gain in the sale of one and two year old trout."

We have endeavored to obtain information in regard to the number or percentage of trout reared to seven months or a year old. The returns for different years vary; for some years, from 20 to 25 per cent., while for others as high as 50 and even 80 per cent. is claimed, but the average seems to be from 35 to 40 per cent. Why, in the same ponds, with the same management, it should vary so much, no one seems able to explain. There is also a great difference in the growth of the young fish; in the same pond and with the same food, some growing much faster than others.

We append the following statements from Mr. Charles G. Atkins, whose scientific and practical knowledge in fish-culture has always been a guarantee of success:

- (1.) We carry but few fry through to the age of a year. The most of them are liberated in October or November. For instance, out of 200,000 fry on hand in October, we would liberate all but 12,000 or 15,000, so that the most of the fry are only retained for seven months. To that age we get sometimes (twice since 1887), less than 50 per cent. of those hatched (one year a good deal less), but those two years were years of epizooties. One year we carried through over 80 per cent. from the egg to seven months. This year we save about 72 per cent. of our Atlantic salmon and 68 per cent. of all sorts. The loss from seven to twelve months, is very slight, say not over two per cent.; so I might say, for yearling fish, our loss would be from 20 to 50 per cent.; that is, 50 to 80 per cent. saved.
- (2.) The greatest loss during our two worst years was during the sac stage. Other years it has been the first six weeks of feeding.
- (3.) We carry 250 to 400 seven months old fish in eight gallons of water a few miles by wagon in October. Those cans are 16 inches in diameter on bottom. I doubt whether 25 inches depth of water would carry any better than 15. In same cans we carried in each 200 brook trout ten months old to Vermont in winter without loss.
- (4.) Loss in transportation, generally none at all. Heaviest loss this year was 27 fish on a shipment of 6,077 young fish, three months old, to Duck Lake, July 4, 50 miles by rail and 45 by wagon."

Another well-known breeder writes: "I do not think that we have heretofore averaged over 20 or 25 per cent. to the age of one year. This year, at this time (October 24), we have in our nursery about 75 per cent. of what we planted in April."

Mr. Thomas Andrews, Guilford, England, says: "After turning out a known number of fry we can recover, after twelve months, from 30 to 50 per cent., and sometimes more, of good strong yearlings. I think I should be tolerably well pleased if I could depend upon finding 50 per cent. of yearlings every year. I have recovered 85 per cent. some

years and have lost 95 per cent. in others. The greatest living authority on trout breeding, Sir James Maitland, requires from 100,000 to 200,000 fry to produce 50,000 yearlings."

The Commissioners of Michigan, in their report of the meeting of the American Fisheries Society (1892), state that "among the subjects discussed at the last meeting was that of planting fingerling trout instead of fry, and elicited much interest. On this subject papers were read by Mr. Frank N. Clark of the United States hatchery at Northville, Mr. Fred Mather of the New York commission and Mr. Herschel Whitaker of our Board. The discussion was very general. Mr. Whitaker's paper appears in the Appendix. The conclusion reached by the representatives of the states which have done most in the work, notably Wisconsin, New York, Pennsylvania and Michigan, was that in view of the unqualified success which had been hitherto attained through fry planting alone, and the greatly added expense of rearing any considerable number of trout to be yearlings before planting, it was unadvisable and impracticable, when the work was carried on upon anything like a large scale, to supplant fry planting with that of yearlings, however well it might answer as an interesting experiment on a small scale."

TRANSPORTATION.

In a can containing ten gallons of water 5,000 trout fry, six or eight weeks old, may be safely transported to any part of the State, while with trout from seven months to one year old only about 200 can be safely transported in each can any great distance.

As the railroads have kindly allowed these cans of fish to be carried in the baggage-car free of charge, the addition of ten times the number of cans for transporting less than half the number of fish might become a serious matter to the roads, and probably deprive us of the privilege we now have. So far as we know, there is as yet no evidence to prove conclusively that this mode has any advantage over the stocking with young fry, while the expense of rearing and transporting is greatly increased.

This theory is by no means new. It was tried in Scotland

more than twenty-five years ago, and condemned by that distinguished naturalist and writer on fish-culture; Frank Buckland, and others, who contended "that better results would follow if the fry were turned into the streams as soon as the yolk sac is absorbed. The same conclusion was reached in France, in regard to trout, by the Marquis de Folleville at his establishment near Rouen."

BRIEFLY STATED.

- (1.) The planting of young fry at the age when they begin to feed is the most simple, direct and inexpensive method of stocking the brooks.
- (2.) If, as it is claimed, the fry are destroyed by larger fish, it is evident that such a brook is not suitable for raising trout, since the same fish that destroy the planted fry would destroy the natural product of the parent fish.
- (3.) Trout in the wild streams are not cannibals, and unless driven to it by starvation or disease, do not destroy each other. The headwaters of all good trout streams are entirely free from all fish except the small fry.
- (4.) There is not as yet any conclusive evidence that there is any advantage in planting older fish.
- (5.) The difference in the percentage of trout raised in small ponds and artificially fed and the survival of the fry planted in the streams is not sufficient to warrant the difference in expenditure.
- (6.) When the ponds are sufficiently large to supply the young fish with an abundance of natural food, and where the fish can be turned directly into the stream, the objection to the expense of rearing and transportation is removed; but there still remains the fact that they have been reared in ignorance of their enemies, which in their new life may prove a serious matter. The loss or arrested development of the instinct of self-preservation is common to the lower forms of animal life when removed from natural environments and bred in confinement.

PROTECTION OF YOUNG FISH.

The law prohibiting the sale of trout less than six inches in length is well enough as far as it goes, but to be effective

it should prohibit taking and having in possession, as well as offering for sale. There can be no question that one of the most serious obstacles to the preservation of our fisheries is the destruction of the young fish, for if they were allowed to mature sufficiently to deposit their spawn, if for one year only, it would go a long way toward keeping up the supply, The importance of this cannot be over-estimated, for it lies at the foundation of all our fisheries and marks the line between failure and success, and unless we look to it carefully one of the most important food supplies will continue to be a waning industry.

In the bays, lakes and the rivers the steady decline of the fisheries must be apparent to every careful observer. The theory that they can be maintained by artificial propagation against the wholesale destruction of both the young and old fish is wrong, for there will come a time (and in some instances it has already come) when the supply of mature fish, upon which we must depend for eggs, must fail.

The Legislature cannot err in passing stringent laws for the protection of the young fish.

It is not and should not be the policy of the State to go to the expense of raising trout to the length of four or five inches and plant them in brooks, only, perchance, to be caught out the next day by improvident fishermen.

The Commissioners have constructed works at Sutton and are increasing the breeding trout as fast as possible, and will, in a short time, be able to deliver from that place several hundred thousand fry annually. Let the people demand proper protection for them, for in no other way is success certain.

Fish culture has passed from theory into thoroughly practical work. Certain things are well known and understood by those who have given it attention. There can be no objection to experiments being tried by any one having time and means at his disposal. But we object to conclusions based upon theories, unsupported by facts.

It rests upon those who advocate the theory of stocking with yearlings, to show by a series of carefully conducted experiments the advantage that is claimed for it, and in so doing the cost of fry and yearlings must be taken into account, for 25,000 fry could be purchased for the price charged for 1,000 yearlings.

INTEREST IN FISH-CULTURE.

At no time since the advent of fish-culture, has there been so much interest felt in the work. The marvellous exhibit at the World's Fair, which was constantly crowded from the opening to the close, has made the public more or less familiar with what is being done in this direction.

Frequent applications are made for instruction in breeding fish, and also for persons who are competent to take charge of breeding ponds and hatcheries. There are no colleges or institutions where such information is taught, and oral instruction, without manual training, is of little use. Object lessons and a participation in the work is necessary to enable one to become proficient in fish culture.

To meet this want in a small way, and in the hope that it may induce the Agricultural College to establish a course of instruction in this department for the training of young men, a few students will be accepted at the State hatchery at Sutton, where a course of lectures will be given on all subjects connected with the breeding and rearing of fish. No charge will be made for tuition, but the students will be expected to devote a part of their time, as at the Agricultural College, to manual training in every department necessary to a practical understanding of the work. No student will be accepted for less than one year, and when properly qualified will receive a certificate of fitness to take charge of such work.

To farmers owning trout brooks we commend the following extract from the address of the Governor of New York at the Washington (N. Y.) County Fair:—"I doubt if many of you know what an important work is being done for the public interests of the State in the matter of fish propagation. This is a comparatively new feature of State effort, but is beginning to assume considerable proportions. Our State Fish Commission was established somewhat more than ten years ago and its chief work is to encourage the propagation of food fish in all available streams and waters, so that all the people of the State may be direct participants in the benefits to be gained. We have been so accustomed

to regard land as the source of food that we have ignored the enormous possibilities of water as a food supplier; but we are now beginning to see that the 1,500 square miles of water area in this State may be turned into profitable and abundant food supply." He urged the farmers to set their boys to work raising fish in the brooks and ponds, instead of sending them to the cities as clerks; that many of the clear, cold brooks, used only for watering stock, could be turned into trout streams; that he had seen many a spring brook running through a farm, comparatively valueless, which, devoted to trout culture, might be worth hundreds of dollars a year to the owner, and the profit of such little streams might be greater than twenty or thirty acres of land. "You will find fish culture more profitable than growing wheat at seventy-five cents a bushel."

Fish culture has, in many cases, proved a failure from a lack of knowledge in constructing and managing the plant. It is not alone in the sale of trout in the market that the farmer could look for his profit. There are many anglers who would be glad to pay a good price per pound for the privilege of fishing in a well-stocked brook.

In this way the size and number of fish caught could be controlled, and a small hatching house and one or two ponds at the head of the brook would keep up the supply.

Where there are several streams within a few miles of each other, the owners could unite, and one hatchery would supply all of them.

The work in a hatching house is mostly done in winter, when work is slack on the farm.

LAKE OR SALMON TROUT.

About forty thousand of these eggs were hatched last spring, and planted in two ponds on Cape Cod. Application has been made to United States Commissioner McDonald and accepted for one hundred thousand eggs to be hatched next spring and planted in suitable ponds.

WHITE PERCH.

There have been several applications for this excellent fish, and it was intended to obtain a supply for distribution this fall, but the retaining pond for them could not be completed

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in time. We now expect they will be ready in the spring, and all applications will be filled as fast as possible.

There are many ponds in the Commonwealth suitable for these fish, and they should be stocked with them.

CARP.

Only five applications were made for carp last year. Fifty fine, healthy young fish, one year old, were given to each.

Carp are so easily and inexpensively raised that it seems strange that so little attention is paid to them in this State. There are many farms containing streams or ponds unsuitable for trout where carp could be successfully grown. They flourish best in warm shallow water where weeds are abundant, and if taken out a few days before they are wanted for the table, and put into cold spring water, the flesh becomes hard and they loose the muddy flavor. Their growth where there is plenty of vegetable food is phenomenal. Six years ago, a few of them were planted in the Abijona river (headwaters of the Mystic) and last May and June they were found spawning, some of them weighing from ten to fifteen pounds each. A few carp have found their way to the Boston market, where they sold at sixteen and seventeen cents a pound.

By the following extract from "The American Fish Culture," some idea of their abundance and market value elsewhere is shown:—

Lake Erie Carp, Their Price, the Demand for Them.

By the overflow and breaking away of ponds and the stocking of streams by fish commissioners with the surplus from the hatcheries, the carp have worked their way into Lake Erie, and have multiplied and thriven until, during the fishing season just closed, quantities of them were taken in the pounds as well as in the gill nets of the numerous individuals and companies who make a business of fishing in this great lake, which, by the way, is the great fishing ground in the chain of lakes, and is peculiarly the white-fish lake.

What do these fishermen do with the carp when they have caught them? This is a pertinent question and its answer is of great interest to all those persons who have been raising carp. All fish taken are assorted, and each kind, when there are enough of

them, are put into boxes which hold two hundred pounds, and these boxes are then taken to the fish warehouses of merchants, who make a specialty of shipping them to retailers, etc. The carp are assorted in this same way and sent to these same merchants, who are not only glad to get them, but cannot get enough of them, and they very gladly pay the same price for them as they pay for the famous whitefish, which has always been considered the best fish in the lake. For instance, when the warehouse-man paid six cents a pound by the box for whitefish, he paid six cents a pound by the box for carp. In this connection I wish to say that many of the finest restaurants and hotels in this State today have German carp on their bills of fare as often as they can get the bill of fare to warrant it.

I want to take an exception to their calling them German carp; they are no more German carp than a child born of German parents in this country is a German. They are American carp. Among the many restaurants in Ohio that have carp regularly on their bill of fare is the Strannahan restaurant, in the Arcade building in Cleveland. This is one of the best conducted and successful eating houses in that great city. Every day they feed thousands of people, including many of the epicures of the city, who take their midday lunch there, and every other day carp is the fish on their bill of fare. Facts like these knock over the silly twaddle of writers who are seeking a cheap notoriety in condemning not only the carp, but the commissioners for bringing them to this country, and who know nothing of the merits of the fish, and have not attempted to learn. A few years more, when the carp can be supplied regularly and in sufficient quantities to hotels and restaurants to answer their purpose it will become one of the staple fish of this country, and the enterprise that furnishes them alive to the market will be well rewarded.

LOBSTERS.

It will be seen by the returns that while there has been an increase in the number of traps, there has not been a corresponding increase in the number of lobsters taken. The season opened very favorably, with an unusual catch of large lobsters, but it fell off during the summer and fall.

The constant patrolling of the coast by the steamer, the capture * of short and egg-bearing lobsters secreted in crates sunk in out of the way places, and the frequent conviction

[•] Number of short and egg-bearing lobsters seized and planted in depleted places, 6,411. Estimated number of eggs, 4,720,000.

in the courts of violators of the law, has had a salutary influence upon those who have heretofore disregarded regulations for the protection of these fish.

No persons outside of the State have set traps in Massachusetts waters this year, and the several smacks plying between this and other States, inducing the fishermen to violate the law, have been driven out, and the captain of one was brought before the court and fined.

The protection which this steamer has given to the lawabiding fishermen, has satisfied them that the State is energetically protecting this important industry.

It is too soon to realize any practical result from the protection of egg-bearing lobsters, for it is generally admitted that it takes from five to seven years for the newly hatched lobsters to reach a marketable size. There can be no question as to the benefit to be derived from the ten and one-half inch law, but unfortunately, a large majority of the female lobsters do not spawn until they reach from eleven to eleven and one-half inches in length, and in consequence there is an alarming decrease in egg-bearing lobsters.

The catch of egg-bearing lobsters, as reported by the fishermen, for the last four years, is as follows: — 1890, 70,909; 1891, 49,973; 1892, 37,230; 1893, 32,741. The returns from the Wood's Holl Station give an average of over 14,000 eggs per lobster. At that ratio, the returns for 1890 should give 992,726,000, and the decrease since 1890 would be 534,352,000, a loss of over 50 per cent.

The lobster does not belong to the great ocean fisheries; he is a bay or estuary fish, and can be and has been on some parts of the Atlantic coast almost entirely destroyed. On all parts of this coast the supply may be said to be greatly reduced in numbers by indiscriminate and excessive fishing.

To change the law to eleven and one-half inches, so as to allow the female to have at least one year's spawning, might, for one or two years, interfere with the income of the fishermen, but they would be more than compensated in a few seasons by the increase in number and weight of their catch.

Should this decrease of the egg-bearing lobsters continue it may become necessary to recommend a change. At

present, this State has the best law for the protection of these fish of any State in the Union. Let the fishermen see to it that it is faithfully kept, and when the full results are known a change may not be required. Neither they nor the State can afford to lose this important industry.

At the request of U. S. Commissioner Marshall M'Donald a permit was granted to take lobsters in Massachusetts waters for propagation and scientific observation, and Mr. John Maxwell of Wood's Holl was appointed deputy commissioner with authority to take or cause to be taken such lobsters as might be required. The following is his statement of the work:

U. S. COMMISSION OF FISH AND FISHBRIES, WOOD'S HOLL, MASS., Aug. 25, 1893.

E. A. BRACKETT, Chairman Board of Fish and Game, Winchester, Mass.

Dear Sir: — Under date of May 15, 1893, I received an appointment as Deputy from your Honorable Board of Commissioners, "to hold good until Jan. 15, 1894, unless sooner revoked." This appointment carried with it the right to purchase egg-bearing lobsters for use at the U.S. Commission Station at Wood's Holl, Mass., with the understanding "that said lobsters, after being deprived of their eggs, shall be returned to the water alive."

In obedience to the instructions contained in your letter of the same date, in reference to the number of lobsters purchased, I beg leave to make the following report:—

Between	May	19 aı	ıd Ju	ne 29	, —		
Purchased						619 egg lobsters, which yielded 9,142,090 eggs.	
Collected b	y em	ploye	es at	Stat	ion,	85 egg lobsters, which yielded 895,210 "	
Total						702 10,037,300	

Fry produced and liberated, 8,818,000; 87.5 per cent. was hatched and liberated, principally in Vineyard Sound, from twenty-four to forty-eight hours after hatching.

All the brood lobsters, after being deprived of their eggs (except a few that were shipped to the World's Fair), were placed in the deep waters of Vineyard Sound, care being taken to place them at points where lobster pots are not usually set. Our steam launch was used for this duty.

Very respectfully,

JOHN MAXWELL, Superintendent.

In 1889 the Massachusetts Commission conducted a series of careful experiments in artificially hatching lobsters, and the following statement was made in their report of 1891. Many of the facts then demonstrated were new, and we are not aware that any of them have been called in question.

At a hearing before a legislative committee on fish and game, for the purpose of discussing the question of a close season on lobsters, the fishermen claimed that they spawned every month in the year. Our investigations have shown this to be correct, but not in the sense which the fishermen Such spawning is an exception to the claimed for it. general rule, for the bulk of the spawn is deposited in June, July and August. While engaged in hatching lobsters in April, 1889, some facts were discovered leading to the conclusion that lobster eggs did not hatch in the winter time. To verify this, egg-bearing lobsters were secured in the fall, and kept in cars until spring. The temperature of the water was taken every day, and a few eggs were sent to Professor Garman, at Cambridge, every two weeks, for microscopic It was found that little or no progress was examination. made in the development of the embryo, until the water reached a temperature of 50° F., and no eggs were hatched until the water rose to 55°. These experiments have demonstrated the fact that, no matter what time the eggs are deposited on the swimmerets, they require a certain degree of warmth to mature them. It is doubtful whether, if hatched below this temperature, they would find the animalculæ necessary for their food.

Our experiments in hatching lobsters showed that, with proper arrangements, it was easy to hatch them by millions, but such an arrangement would require a hatching house, with machinery for lifting the water so that there would be a constant flow over the eggs; and that they could be kept in confinement, from four to eight days, according to the temperature of the water, after which they either destroyed each other or died of starvation. No efforts yet made to feed them have succeeded; and, however successful one may be in hatching them, they should be let loose, at once, to take their chances in the open sea.

Egg-bearing lobsters, put in boxes properly prepared and



floated in sheltered places, demonstrated the fact that there were no unimpregnated eggs. All hatched at about the same time. Whether they are impregnated before or after the eggs are laid has not yet been positively determined.

In our experiments we repeatedly removed the eggs from the swimmerets, and hatched them in boxes on wire screens. We found that by the most careful handling, this could be done with a loss of from ten to twenty per cent. This is verified by the experiments at Wood's Holl, where from 10,037,300 eggs, 8,818,000 were hatched, showing a loss of 1,219,300.

We recommend an appropriation for the erection and maintenance of an establishment for the hatching and distribution of young lobsters, and believe that it can be made the agency and instrument of increase of these desirable shell fish and a matter of largely increasing importance to our people.

STEAMER "OCEAN GEM."

Repairs were commenced on the steamer, for the season of 1893, the 13th of April, and she sailed for the fishing grounds May 13, under command of Captain Proctor of Swampscott, for the suppression of illegal fishing along the coast from New Hampshire to the Rhode Island line.

The illegal taking and marketing of short and egg-bearing lobsters by parties outside of the State has been practically stopped, and the fishermen engaged in evading the laws have turned their attention to other modes of fishing. The fishermen of our own State appear to be well satisfied with the present laws.

From the middle of August to October 10, the steamer was, most of the time, on duty in and about Buzzard's Bay, in order to prevent seining by the menhaden steamers which were about there from September 10 to October 5, necessitating her presence on the grounds at all times, day and night.

It has been an exceedingly rough season, and the boat, having to be out in all kinds of weather, has had several narrow escapes. During the hurricane, August 19, she came near foundering, as she was caught in the lower bay

and had the full force of the gale to contend with. Also during the severe weather of the fall, while guarding the lower part of the bay, which the enforcing of the laws demanded, she was kept in rough water most of the time.

The Commissioners' instructions to the captain are to keep in the lower bay, when the menhaden steamers are about, and much of the time it keeps a boat like this with her decks flooded with water, and everything must be in first-class condition to stand the work she is called upon to perform.

After her rough experiences of last season we deem advisable, and her condition demands, a thorough overhauling, to put her in good seaworthy condition to do the work safely and satisfactorily. For without a suitable boat the shores would be left unprotected, and the good work which has been accomplished during the last four years by the enforcement of the laws, would be undone, and the propagation of lobsters would lapse into the same condition as before; which means a further diminution of food fish. On these grounds we think it wise for the Commonwealth to be in a position to protect its fisheries at all times.

Captain Proctor has run the boat this season without accident and has still further demonstrated his ability to fulfil the requirements of the Commission. His report will be found in the Appendix.

Ground game has been fairly plentiful this year.

It is scourged and decimated by increased vermin.

The low price of peltries decreases the number of persons who trap for predatory animals, hence the increase of creatures that are destructive, both of the game and the feathered product of the farms. For several years we have with emphasis recommended the payment of bounties for the destruction of these animals, and yearly the measures fail, as we believe, through lack of appreciation both of the fact of the existence of these animals in large numbers, and the damage and mischief done by them.

In the agricultural places of the State, and even in proximity to our middle amd western cities and large towns and the towns and villages of the Cape, these nocturnal maraud-

1893.7

ers pursue their work and increase their numbers with little disturbance or fear.

Foxes, wild-cats, skunks, weasels and other like vermin are more plentiful than they were twenty years ago, notwithstanding the increase of the population.

Measures for the abatement of these pests are necessary, and we renew again, earnestly, our recommendation of several preceding years that a law providing bounties be passed. Such laws for the killing of destructive seals have been in successful operation for several years in one or more of the counties of the Commonwealth.

The importation and successful acclimatization in other States of several varieties of European grouse and pheasants demonstrate the entire feasibility of stocking nearly, if not all, New England with one or more varieties of these birds.

Private endeavor and enterprise in our own State by public-spirited and interested citizens have done much toward replenishing our depleted covers with native and foreign birds.

The authorized expenditure by the Commission of a small sum each year, especially in co-operation with private effort, would be justified and is advisable.

WEIRS.

While the catch of mackerel has been less than last year, the sea-herring have been caught in large quantities and have furnished a supply of bait to the deep-sea fishermen through the season at reasonable prices, enabling them to prosecute their business without being obliged to go to foreign waters, which is very expensive, and much valuable time lost in pursuit of bait. This is a very important matter to our fishermen, and as usual has furnished employment to a large number of worthy citizens.

This season, cold storage plants have been erected at Provincetown and Truro by private enterprise, for the purpose of taking care of the surplus herring and other fish, so that from the time that the fish leave our shores until the arrival of winter herring from Newfoundland, a supply can be obtained. Without a liberal supply of bait the great fisheries cannot be successfully carried out, and whatever

tends to facilitate the labor of the hardy fishermen, should be freely granted by the State.

In the Appendix will be found the tabulated returns of the catch of fish. It will be seen that in the lobster fisheries there has been an increase over 1892 of 59 persons engaged in fishing, 2,948 traps and 41,968 marketable lobsters, and a decrease of 4,489 egg-bearing lobsters.

Weirs and Pounds.

Increase in number over	1892,				•		. 42
in alewives,						•	975,653
in sea-herring,			•		•		2,519,220
in menhaden,			•				4,150,776
in squeateague,					•		235,943
in Spanish mack	cerel,	•	•		•	•	2,034
in blue-fish, .			•			•	7,827
in squid, .	•	•		•	•	•	297,805

A slight increase in shad, the total catch of which, in both salt and fresh water, amounts to only 18,474.

Decre	ase	belov	7 189	2 —				
Striped ba	ss,	•						1,711
Scup, .								
Mackerel,								2,809,266
Tautog,								10,972
Flounder a								72,792
Other edib	le fi	sh an	d bai	it,		•		22,426

Correct returns of the annual catch of fish are important to the fishermen as well as to the State, and in order to facilitate the work some slight changes are desirable in the laws regulating the returns.

We feel confident that at no time have the laws been so thoroughly enforced as during the past year, or the work of the Commission more efficiently or economically carried on.

> EDWARD A. BRACKETT. EDWARD H. LATHROP. ISAIAH C. YOUNG.

APPENDIX.

[A.]

LIST OF FISH COMMISSIONERS.

THE UNITED STATES.

Col. Marshall McDonald, Commissioner, Washington, D. C. Capt J. W. Collins, Assistant in Charge of Fisheries Division. Richard Rathbun, Assistant in Charge of Scientific Inquiry.

ALABAMA.

Col D. R. Hundley,	•	•	•	•	•	•	Madison.
Hon. Chas. S. G. Doster,	•	•	•	•	•	•	Prattville.

ARIZONA.

T. W. Otis,	•	•	•	•			•		Prescott.
John Howard,		•	•		•	•	•		Prescott.
C. W. Stearns,	•	•	•	•	•	•	•	•	Phenix.

ARKANSAS.

H. H. Rottaken, President,	•	•	•	•	Little Rock.
W. B. Worthen, Secretary,					Little Rock.
J. W. Callaway,					Little Rock.

This State has never made an appropriation for fish culture.

DOMINION OF CANADA.

Hon. C. H. Tupper, Minister of Marine and Fisheries, Ottawa. Hon. John Tilton, Deputy Minister, Ottawa.

S. P. Bauset, Chief Clerk, Ottawa.

Samuel Wilmot, Superintendent of Fish Culture, Ottawa,

Inspectors of Fisheries: J. R. Kinney, Yarmouth, N. S.; R. C. Hockin, Pictou, N. S.; A. C. Bertram, North Sydney, N. S.; J. H. Pratt, St. Andrews, N. B.; R. A. Chapman, Moncton, N. B.; D. Morrow, Oromocto, N. B.; E. Hackett, Tignish, P. E. I.; W. Wakeman, Gaspe Basin, P. Q.; Thos. Mowat, New Westminster, B. C.; Alex McQueen, Winnipeg, Manitoba; F. C. Gilchrist, Fort Qu'Appelle, N. W. T.

Officers in Charge of Fish-breeding Establishments: S. Wilmot, Superintendent of Fish Culture, Newcastle, Ont.; Chas. Wilmot, Officer in Charge, Newcastle hatchery, Ont.; Wm. Parker, Sandwich, Ont.; L. N. Cattelier, Tadoussac, Q.; H. Davis, Gaspe, Q.; A. H. Moore, Magog, Q.; Alex. Mowat, Restigouche, Matapedia, P. Q.; A. B. Wilmot, Bedford, N. S.; C. A. Farquharson, Sydney, N. S.; Isaac Sheasgreen, Miramichi, N. B.; Charles McCluskey, St. John River, Grand Falls, N. B.; Henry Clark, Dunk River, P. E. I.; Thomas Mowat, B. C. hatchery, New Westminster, B. C.

NEWFOUNDLAND.

Hon. A. W. Harvey, Chairman, St. Johns; M. Harvey, Secretary, St. Johns; Adolph Neilson, Superintendent of Fisheries, St. Johns.

CALIFORNIA.

Joseph D. Redding, President	,				San Francisco.
H. L. M'Neil,		•			Los Angeles.
Wm. C. Murdoch, Secretary,				•	San Francisco.
F. P. Deering, Attorney, .			•		San Francisco.
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COLORADO.

Gordon Land,		•						Denver.
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CONNECTICUT.

James A. Bill,			•	Lyme.
Samuel M. Bronson,	•			Hartford.
Richard E. Follett, .				Lime Rock.

The Shellfish Commissioners are: Dr. Wm. H. Hudson, Chairman, Hartford; George C. Waldo, Bridgeport; Bryant A. Treat, Wallingford.

DELAWARE.

Charles H. Shubert,	•	•			•	•	Odessa.
Dr. E. G. Shortlidge (S	Supt.	of Ha	tcher	ies),			Wilmington.

GEORGIA.

R. T. Nesbitt,			Atlanta.
Dr. H. H. Cary, Superintendent,			La Grange.

Illinois.

N. K. Fairbank, President,		•		Chicago.
S. P. Bartlett,				Quincy.
Geo. Breuning,				Centralia.

Indiana.

Col. W. T. Dennis,		•			•	•		Richmond	ı.
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Iowa.

E. D. Carlton,							Spirit Lake.
Ole Biorenson.	Supe	erinte	ender	ıt.			

KANSAS.

John M. Brumbaugh,			•	•	Concordia.
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MAINE.

Thos. H. Wentworth,				Bangor.
Henry O. Stanley, .			•	Dixfield.
E. W. Gould, Sea and S				Searsport.

			MAI	RYLAI	ND.			
G. W. Delawder,				•		•		Oakland.
G. R. Rider,						•		Salisbury.
		м	100	CTTT	SETTS	,		
E. A. Brackett,					SEIIC			Winchester.
	•							Wellfleet.
E. H. Lathrop, .								Springfield.
E. H. Launtop, .	•	•	•	•	•	•	•	Springheid.
				CHIGA	AN.			
Hoyt Post, .	•	•		•	•	•	•	Detroit.
Herschell Whitaker,	,		•	•	•	•	•	
H. W. Davis, .				•		•		Grand Rapids
Seymour Bower, Su	perin	itende	ent,		•			Detroit.
Wm. A. Butler, Trea	asure	er,	•					Detroit.
Geo. D. Mussey, Sec	retar	ry,		•				Detroit.
•		•						
W. S Timberlake,			MIN	NESO	TA.			St. Paul.
			•	•	•	•		Fairmont.
	•			•	•	•		
W. P. Andrus, . A. F. Ferris, Secreta	•	•	•	•	•	•		Minneapolis.
A. F. Ferris, Secreta	ry,	•	•					Brainerd.
F. von Baumbach,	•	٠	•			•		Alexandria.
S. S. Watkins, Super	rinte	ndent	,	•	•	•	•	St. Paul.
			M	ssou	RI.			
H. M. Garlichs, Cha	irma	n,		•				St. Joseph.
J. L Smith, .				•				Jefferson.
Tiday Commission of the con-								St. Louis.
A. C. Garlichs, Secre	etarv	r.						St. Joseph.
Philip Kopplin, Jr.,	Supe	erinte	nder	at,				St. Louis.
James W. Day, Sup	e r int	ender	at,					St. Joseph.
			Ne	BRAS	W A			
William I May								Omaha.
	•	•	•	•	:	•		Seward.
S. C. Duringin,	•	•	•	•	•	•	•	Seward.
			N	EVAD	A.			
Geo. T. Mills, .		•						Carson City.
Geo. T. Mills, . Ernest Harris, Depu	ıty,							Carson City.
· -	•							•
W. T. Shurtleff,					SHIR			Lancaster.
	•	•	•	•		•		
W. H. Griffin, . Nathaniel Wentwor	• 41.	•		•	•	•		Manchester.
Nathaniel Wentwor	ιD,	•	•	•	•	•	• .	Hudson.
					RSEY.			
George Pfeiffer, Jr.,								Camden.
Robert D. Foote,		•						Camden. Morristown.
Parker W. Page,								Summit.

					ORK.			
L. D. Huntington,	Presi	ident,						New Rochelle.
W. H Bowman, A. S. Joline,								Rochester.
A. S. Joline,								Tottenville.
D. G. Hackney,								Fort Plain.
Rob't Hamilton,								Greenwich.
E. P. Doyle, Secre	tary a			eer,				
		e 81 I				New	Yo	rk.
				Оні	0.			
B. F. Seitner, Secre	etary	, .						Dayton.
J. H. Newton								Newark.
John H. Law, .		•			•			Cincinnati.
H. B. Vincent.	•	•		•	•	•		M'Connellsville.
			0	R E G	O.W.			
H. D. M'Guire, Fis	h and	l Gan	_					
		,	Deserv		VANI			
Henry C. Ford, 185	99 Vi							Philadelphia.
G. H. Welshous	, , , ,	110 00		•	•			Pittsburg.
G. H. Welshous, H. C. Demuth,	•	•	•	•	:	•		Lancaster.
L. B. Stillwell.	:				•			Scranton.
Louis Strenber	•	•	•	•		•		Erie.
Louis Streuber, W. L. Powell,	•	•		•	•	•		Harrisburg.
W. D. Towell, .	•	•	•	•	•	•	•	marrisburg.
				E Is	BLANI).		
Henry T. Root, Tre	easur	er,	•	•	•	•	•	Providence.
William P. Morton	, Sec	retary	7,	•	•	•	•	
J. M. K. Southwick	τ,	•	•	•	•	•	•	Newport.
		So	СТН	CA	ROLIN	īA.		
Hon. A. P. Butler,	•	•						Columbia.
	•		TER	INES	SEE.			
W. W. McDowell,				•	•			Memphis.
H. H. Sneed,								Chattanooga.
Edward D. Hicks,					•	•		Nashville.
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A. Milton Musser,	•	•	•	•	•	•	•	Salt Lake City.
			V	RMC	NT.			
John W. Titcomb,								Rutland.
Charles C. Warren	, .	•			•			Waterbury.
			Vn	RGIN	T A			
Dr. J. T. Wilkins,								Bridgetown.

		West	Vir	GINIA	L•		
C. S. White, President,		•		•			Romney.
F. J. Baxter, Treasurer,		•			•		Sutton.
N. C. Prickett, Secretary	•	•	•	•	•	•	Ravenswood.
		WASI	HING	TON.			
James Crawford, .	•	•	•	•	•	•	Vancouver.
		Wis	CON	SIN.			
The Governor, ex officio.							
Philo Dunning, President	t,						Madison.
C. L. Valentine, Secretar	yа	nd Tre	easui	er,			Jamesville.
Mark Douglass, .	•	•		•			Melrose.
A. V. H. Carpenter,		•					Milwaukee.
Calvert Spensley, .							Mineral Point.
E. S. Miner,							Sturgeon Bay.
James Nevins, Superinte	end	ent,	•	•		•	Madison.
•	Wr	OMING	TE	RRIT(DRY.		
Louis Miller							Laramie.

[B.]

Commissioners on Inland Fisheries and Game.

GENTLEMEN: - As a Deputy Fish and Game Commissioner, I respectfully submit the following report for the year 1893. have made but seven prosecutions during the year, five for violations of the laws in relation to lobsters, and two for offering game for sale in the close season. The number of complaints sent me of instances where the laws were being violated have not exceeded fifty per cent. of the number sent me in previous seasons. number of undersized lobsters taken for the purpose of selling has not been near as large as in any season during my experience as a Deputy. I have frequently examined ten barrels at a time, without so much as finding even one. The lobsters offered in our markets have been of good size and quality. Very few soft shelled culls have been sold by street peddlers, as compared with former sea-From observation and experience, I feel justified in saying that the execution of the fish and game laws will compare favorably with the execution of the laws in relation to criminal offences in other Departments. Several complaints have been sent me of parties taking partridges by means of snares; birds are frequently seen in the markets that have been thus taken. I see no direct remedy for this evil while the statute allows a person to snare game birds and animals on his own premises. This season, in August, we found a person in the woods with gun and dog, who claimed he was not hunting, but training his dog to point game. If a hunter fails to shoot when the dog points the game, his education in the line of pointing will be slow, and a sensible dog soon becomes disgusted with the work of his master. If the hunter does not intend to shoot, why does he carry his gun loaded when training his dog? If the statute provided for the seizing and confiscating of both gun and dog from persons found shooting in the woods in close time, the illegal killing of game birds and animals would soon cease. Amount of fines imposed, \$50.

Respectfully yours,

B. P. CHADWICK,

Deputy Commissioner.

BRADFORD, Dec. 5, 1893.



Nov. 15, 1893.

Gentlemen: — I have the honor to submit the following report: I have inspected the Massachusetts coast in a steamer, and find that the fishermen of this State are complying with the law better than in former years. The owners of menhaden steamers from other States still disregard our laws and steal in and attempt to catch fish whenever an opportunity is offered.

It has taken all my time during the latter part of the summer to protect our waters from the raids of said steamers.

The destruction of young lobsters has not been as great, owing in part to an excellent law that was passed by the last Legislature, prohibiting lobster fishing by non-residents.

Smacks from other States came into our waters near the State line and carried away small and egg-bearing lobsters without any regard for our laws.

The strict enforcement of chapter 183, Acts of 1893, has caused these poschers to abandon our waters entirely.

The requirements of chapter 28, Acts of 1881, are being very well complied with.

I have not had any complaint of violation of the game laws and there has not been any to my knowledge.

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Respectfully submitted,

W. H. PROCTOR,

District Police Officer.

MARION, Dec. 1, 1893.

To the Commissioners on Inland Fisheries and Game.

Gentlemen: — In submitting my report I am pleased to say, that in the district assigned to me, the laws for the protection of fish and game have been better respected this year than for a long time. Owing to the fact of business being very poor at all the

summer resorts, the fishermen have been able to easily supply the demand for lobsters, and in consequence very few short lobsters have been used during the season, compared to former years. The fishermen in the vicinity of Plymouth report the spring catch of lobsters larger and more plenty than for many years, with a slight falling off in the later months. They firmly believe that the Act of 1889, protecting the female egg-bearing lobster, is beginning to be felt, and I am glad to note that a large majority of them, whenever they take an egg-bearing lobster, disjoint the claw before returning it to the water, thereby not only preserving it for a breeder, but at the same time making it unmarketable, in case some less honest fisherman should again catch it. There have been no complaints, neither have I been able to learn of any violations of the game laws.

A few complaints have been received for violations of the smelt laws, and while considerable time, both night and day, has been spent to thoroughly investigate such complaints, I have failed to find any evidence against the parties complained of. You will notice the returns sent in by the lobster fishermen show a large increase in the number of pots set during the year, and while they show an increase in the total catch of large lobsters over last year, they also show a decrease in the catch per pot of last year, the average catch per pot last year being a fraction over 78, while the average of this year's catch is less than 70. The returns from the pound and net fishermen, while showing an increase in some kinds of fish, also show a decrease in other kinds, but taken as a whole compare favorably with last year's catch. The fact of a person operating one, two or more pounds, and making his returns without specifying the number operated, makes it impossible to make an average of the catch per pound, and if the law could be amended requiring every person in making his return to specify the number set or operated, it would then be possible to determine whether the fisheries were on the increase or decrease.

Respectfully,

JOHN W. DELANO,

Deputy Commissioner.

FISH SEEN IN THE LAWRENCE FISHWAY IN THE SEASON OF 1893.

The spring was cold and wet; the lower end of the fishway was submerged nearly all the time. Had very high water the first week in May, highest in that month for a number of years. Saw fish (suckers) under the falls bridge two weeks before I saw them in the fishway.

May 23. Lampreys and suckers, run small.

- 24. Lampreys, run moderate; suckers and alewives, run small.
- 25. Lampreys, run moderate; suckers and alewives, run small.
- 26. Lampreys and alewives, run moderate; suckers, run small.

May 27. Lampreys, run large; alewives and suckers, run small.

1893.7

- 28. One salmon, 12 pounds; lampreys, run moderate; suckers and alewives, run small.
- 29 to June 2. Lampreys, run moderate; suckers, run small.
- June 3. Lampreys, run moderate; suckers, run small; a few alewives.
 - 4 to 6. Lampreys, run moderate; suckers, run small.
 - 7. Four salmon, 10 to 12 pounds; lampreys, run moderate; suckers, run small.
 - 8. Lampreys, run moderate; suckers, run small.
 - 9. One salmon, 10 pounds; lampreys, run moderate; a few suckers.
 - 10. One salmon, 12 pounds; lampreys, run moderate; a few suckers.
 - 11. Lampreys, run moderate; a few suckers and silver eels.
 - One salmon, 10 pounds; lampreys, run moderate; a few suckers.
 - 13. Four salmon, 10 to 12 pounds, in A.M. The water was low in the river this forenoon; men were at work closing the gap left on south end of dam without flashboards; saw the dorsal fin of a large salmon show above the water in the pool at the foot of the fishway at this time. In the afternoon there was no water running over the dam (flashboards all on); this caused quite a little fall from the end of the fishway to the pool below, and this pool at the end of the fishway was crowded full of lampreys, thousands of them.
 - 14. Two salmon, 12 pounds; lampreys, run very large.
 - 15. Lampreys, run very large; a few silver eels.
 - 16. One salmon, 14 pounds; lampreys, run very large.
 - 17. One salmon, 12 pounds; lampreys, run very large.
 - 18. Lampreys, run very large.
 - 19 to 21. Lampreys, run large.
 - 22. Lampreys, run moderate; small silver eels, run small.
 - One salmon, 12 pounds; lampreys, run small; river rising to-day, a little turbid.
 - 24. Two salmon, 10 to 14 pounds; lampreys, run small; two black bass.
 - 25. One black bass; lampreys and suckers, run small.
 - 26. Four salmon, 10 to 14 pounds; lampreys, run small.
 - 27. One salmon, 12 pounds; lampreys, run small.
 - 28. One salmon, 12 pounds; lampreys, run small.
 - 29. Three salmon, 12 to 18 pounds; lampreys, run small.
 - 30. One salmon, 14 pounds; one black bass; lampreys, run small.
- July 1. Lampreys and small silver eels, run small.
 - 2. Thirteen salmon, 8 to 20 pounds; one black bass.
 - Three salmon, 10 to 16 pounds; a few lampreys; small silver eels and suckers.
 - Two salmon, 6 to 10 pounds; a few lampreys; small silver eels and suckers.
 - 5 to 9. Silver eels, run small; a few suckers and lampreys.
 - 10. Three salmon, 10 to 14 pounds.
 - 11 to 13. Silver eels, run small; a few suckers.

July 14 to 16, 3 30 P.M., water shut out of fishway; river low.

July 16 to 19. Silver eels, run small; a few suckers.

- 20 to 24, 1.30 P.M., water shut out of fishway.
- 24 to 27. Silver eels, run small; a few suckers.
- 28 and 29, 1.30 P.M., water shut out of fishway.
- 29 to Aug. 19. Silver eels, run small; a few suckers.
- Aug 20. One black bass; a few silver eels and suckers.
 - 21. Two black bass; a few silver eels and suckers.
 - 22. A few silver eels.
 - 23. Four black bass; a few silver eels.
 - 24. One salmon, 10 pounds; a few silver eels.
 - 25. One salmon, 8 pounds; one black bass; a few silver eels.
 - 26. Two salmon, 8 to 12 pounds; a few silver eels and suckers.
 - 27. One salmon, 10 pounds; a few silver eels and suckers.
 - 28. Two black bass; a few silver eels and suckers.
 - 29. A few silver eels and suckers.
 - One salmon, 12 pounds; one black bass; a few suckers and silver eels.
 - 31. Three salmon, 8 to 14 pounds; a few suckers and silver eels.
- Sept. 1. Two salmon; four black bass; a few suckers and silver eels.
 - 2. Three salmon; one black bass; a few suckers and eels.
 - 3. Three black bass; a few suckers and silver eels.
 - 4. One black bass; a few suckers and silver eels.
 - 5. A few suckers and silver eels.
 - 6. Two black bass; a few suckers and silver eels.
 - 7. A few suckers and silver eels.
 - 8. Three black bass: a few suckers and silver eels.
 - 9. One black bass; a few suckers and silver eels.
 - 10. Four black bass; a few suckers and silver eels.
 - 11. One black bass; a few suckers and silver eels.
 - 12. A few suckers and silver eels.
 - 13. Two salmon, 10 to 14 pounds; a few suckers and silver eels.
 - 14. A few suckers and silver eels.
 - 15. Two salmon, 8 to 12 pounds; a few suckers and silver eels.
 - 16 to 19. A few suckers and silver eels.
 - 20. One salmon, 10 pounds; a few suckers and silver eels.
 - 21 to Oct. 15. A few suckers in the fishway.
- Oct. 16. Eight salmon, 6 to 14 pounds; suckers, run moderate.
 - 7. Three salmon, 6 to 12 pounds; suckers, run larger.
- Oct. 18. One salmon, 8 pounds; suckers, run moderate.
 - 19. One salmon, 10 pounds; suckers, run moderate.
 - 20. One salmon, 6 pounds; suckers, run moderate.
 - 21 to 24. Suckers, run moderate.
 - 25. Two salmon, 10 to 12 pounds; suckers, run moderate.
 - 26. Four salmon, 6 to 14 pounds; suckers, run moderate.
 - 27. Four salmon, 10 to 12 pounds; suckers, run small.
 - 28 to 29. A few suckers.
 - 30. Four salmon, 10 to 12 pounds; a few suckers.
 - 31 to Nov 8. A few suckers; the number growing less and less every day.

[C.]

DISTRIBUTION OF TROUT FRY.

The trout fry hatched from the eggs received from Plymouth, N. H., were distributed and planted as follows, giving to each applicant about 3,500 fish: --

Barnstable County.

W. F. Robinson, Hatchville.

J. S. Nicholson, Hyannis.

J. H. Frost, Barnstable.

A. S. Backus, Marston's Mills. Howard Swift, East Falmouth.

Bristol County.

E. D. Buffington, Swansea.

M. S. Douglass, Acushnet.

Plymouth County.

C. J. Prouty, Scituate.

W. F. Stanley, Carver.

G. A. Harlow, Bridgewater.

Norfolk County.

L. W. Milliken, Franklin.

Essex County.

A. W. Beckford, Topsfield.

C. H. Preston, Danvers.

G. W. Starkey, Ipswich.

A. L Clark, Ipswich.

W. H. Hills, Hamilton.

A J. Savory, Ipswich.

J. P. King, Peabody.

S. S. Littlefield, Peabody.

John Ostler, Methuen.

J. I. Horton, Ipswich.

H. G. Merriam, Topsfield.

Middlesex County.

G. A. Colony, Ashby and Townsend.

F. D. Hall, Ashby.

Middlesex County - Concluded.

C. H. Barber, Framingham.

G. E. Cutler, Framingham.

C. F. Clark, East Sudbury.

A. W. Williams, Chelmsford.

E. H. Richards, Burlington.

A. C. Winn, Winchester.

H. F. Abbott, Dracut.

F. A. Griffin, Westford.

R. Bradbury, Westford.

H. E. Hersam, Stoneham.

J. W. Stinson, Ashburnham.

Worcester County.

F. F. Bullard, Worcester.

G. H. Harrington, Paxton.

A. G. Larkin, West Berlin.

C. H. Waymoth, Fitchburg.

W. H. Gibbs, Harvard.

E. B Stoddard, Worcester.

S. F. Leonard, Grafton.

W. T. Bowers, Lunenburg.

F. W. Burleigh, East Princeton.

C. F. Foster, Leominster.

C. H. Kimball, West Boylston.

D. C. Luther, Leicester.

J. W. Fairbanks, Westborough.

T. A. E. Luke, Westminster.

C. V. Dudley, Northbridge.

G. M'Aleer, Worcester and Shrewsbury.

I. O. Converse, Ashburnham and Ashby.

C. W. Pillsbury, Ashburnham.

C. H. Steele, Worcester.

A. E. Warren, Holden.

Worcester County - Concluded.

- A. A. Tisdale, Leominster.
- C. H. Potter, Ashburnham.
- S. W. Putnam, Fitchburg.
- Frost and Whiteomb, Athol and Phillipston.
- C. W. Bates, Phillipston.
- H. S. Lytle, North Brookfield.
- G. A. Wallace, Lunenburg.
- H. P. Gerald, Brookfield.
- A. R. Page, Uxbridge.

Berkshire County.

- L. B. Moore, Tyringham.
- F. C. Brown, Cheshire.
- R. E. Burbank, Dalton.
- J. H. Wood and others, Lanesborough, Pittsfield, Richmond.

Berkshire County — Concluded.

- J. B. Richmond, Savoy.
- A. L. Phillips, Adams.
- E. J. Noble, Windsor.
- C. W. Burton, Cheshire.

Hampshire County.

- E. H. Vaughan, Prescott.
- A. F. Cutting, Northampton
- H. A. Kimball, and vicinity.

DISTRIBUTION OF CARP.

- E, Gannet, Canton.
- S. W. Dickinson, Harvard.
- A. C. Moore, Sturbridge.
- J. W. Fairbanks, Westborough.
- J. F. Bowditch, North River.

[D.]

LIST OF PONDS LEASED

By the Commissioners on Inland Fisheries, under Authority given by Chap. 384, Sect. 9, of the Acts of 1869.

1874.

- March 2. Upper Naumkeag Pond, in Ashburnham, to inhabitants of Ashburnham, 20 years.
- May 20. Unchechewalom and Massapog Ponds, to the inhabitants of Lunenburg, 20 years.
- July 11. Hazard's Pond, in Russell, to N. D. Parks and others, 20 years.

1875

- May 1. Chilmark Pond, in Chilmark, to J. Nickerson and others, agents, 20 years
- July 1. Haggett's Pond, in Andover, to inhabitants of Andover,
 20 years.
- Aug. 1. Oyster Pond, in Edgartown, to J. H. Smith and others, 20 years.

1870

- May 20. Lower Naumkeag Pond, in Ashburnham, to inhabitants of Ashburnham, 18 years.
 - 28. Phillipston Pond, in Phillipston, to inhabitants of Phillipston, 20 years.

1877

Oct. 1. Fort, Great Spectacle and Little Spectacle Ponds, in Lancaster, to inhabitants of Lancaster, 20 years.

1879.

- July 1. Fresh Pond, in Falmouth, to Thomas H. Lawrence, 20 years.
- Oct. 1. Pomp's Pond, in Andover, to inhabitants of Andover, 15 years.

1880

- March 1. Lake Winthrop, in Holliston, to inhabitants of Holliston, 15 years.
- Jordan Pond, in Shrewsbury, to inhabitants of Shrewsbury,
 15 years.
- July 1. Swan and Martin's Ponds, in North Reading, to inhabitants of North Reading, 15 years.

1881.

- Jan. 1. Great and Job's Neck Ponds, in Edgartown, to Amos Smith and others, 15 years.
- April 1. Long Pond, in Blandford, to Samuel A. Bartholomew and another, 15 years
- May 2. Nonesuch Pond, in Weston and Natick, to W. A. Bullard and others, 15 years.

1882.

- March 1. Blair's Pond, in Blandford, to Curtis M. Blair and another, 15 years.
- April 1. Ward Pond, alias Wightman Pond, in Ashburnham, to Herbert F. Rockwood and another, 15 years.
- May 1. Horn Pond, in Woburn, to inhabitants of Woburn, 15 years.
- June 1. Wickaboag Pond, in West Brookfield, to inhabitants of West Brookfield, 15 years.

1888.

- April 6. Fresh Pond, in Tisbury, to Allen Look and others, 15 years.
 - 23. Keyes Pond, in Westford, to M. H. A. Evans, 15 years.
- May 7. Singletary Pond, in Sutton and Millbury, to towns of Sutton and Millbury, 15 years.
 - 7. The Great Pond, in Ashfield, to town of Ashfield, 15 years.

1884

- July 15. Asneybunskeit Pond, in Paxton, to inhabitants of Paxton, 10 years.
 - 15. Center Pond, in Dennis, to inhabitants of Becket, 10 years.
 - Buckmaster Pond, in Dedham, to Francis Soule and others, 10 years.
 - 15. Fresh Pond, in Dennis, to inhabitants of Dennis, 10 years.
 - Farm Pond, in Cottage City, to John C. Hamblin and others,
 15 years.
 - Mashpee, Great and Wakeley Ponds, in Mashpee, to inhabitants of Mashpee, 10 years.
- Aug. 30. Sand Pond, in Ayer, to inhabitants of Ayer, 15 years
- Sept. 5. Great Pond, in North Andover, to inhabitants of North Andover, 15 years.

1893.]

[E.]

MASSACHUSETTS TROUT LAW.

GILBERT v. COMMONWEALTH.

Sportsmen throughout the country are familiar with the battle which has been going on in Massachusetts for several years to maintain that part of the fish and game laws covering trout. Mr. Walter S. Gilbert of Plymouth, Mass., who is engaged in the rearing of domestic trout, has several times applied to the State Legislature for a law permitting the sale of artificially reared trout during the time the law forbids the sale of wild trout. The Legislature of the State declined to enact such a law, although once both branches passed a bill in Mr. Gilbert's favor, but the measure was vetoed by Governor Russell. Mr. Gilbert determined to test the law, and caused himself to be arrested by selling trout out of season.

Mr. Gilbert was indicted by the grand jury of Plymouth county. In the Superior Court the defendant asked for several rulings upon the facts which he introduced, but the court declining to give these rulings, he submitted to a verdict of guilty and appealed to the Supreme Court, which says in its decision, "The defendant contends that the penalty imposed by the Public Statutes, chapter 91, section 53, for selling trout, does not extend to the sale of trout which have been artificially propagated and maintained. Whatever force this contention might have, if section 53 stood alone, a reference to other sections of the same chapter, and to the history of this legislation makes it clear that such trout are not exempted. The chapter contains many provisions for the protection of trout and other useful fishes, and among them are those for the encouragement of their artificial propagation and mainten-In order to make the protection of the trout more effectual, it was deemed necessary by the Legislature to punish the sale during the close season of all trout except those which are alive. This was probably on account of the difficulty of distinguishing between trout which had been artificially propagated and maintained, and other trout. . . .

"Nor have we any doubt that the statute is constitutional. The importance of preserving from extinction or undue depletion the

trout or other useful fishes in the waters of the Commonwealth has been recognized and illustrated in many familiar statutes and decisions from an early time. Such protection has always been deemed for the 'good and welfare of this Commonwealth,' and the Legislature may pass reasonable laws to promote it. are not to be held unreasonable because owners of property may thereby to some extent be restricted in its use. It has often been declared that all property is acquired and held under the tacit condition that it shall not be so used as to destroy or greatly impair the public rights and interests of the community. Legislature may 'make, ordain, and establish all manner of wholesome and reasonable orders, laws, statutes, and ordinances, directions and instructions, either with penalties or without; so as the same be not repugnant to this constitution, as they shall judge to be for the good and welfare of this Commonwealth.' Constitution of Massachusetts, chapter 1, section 1, article 4. Legislature may forbid the catching or selling of useful fishes during reasonable close seasons established by them, and to extend the prohibition so as to include such as have been artificially propagated or maintained is not different in principle from legislation forbidding persons from catching fish in streams running through their own lands. The statute under consideration falls within this power." The verdict of guilty is to stand. — Shooting and Fishing.

[F.]

LEGISLATION.

Acts of 1893.

[CHAP. 36.]

An Act codifying and amending the laws relating to the alewife fishery in mill and essex rivers in the town of essex.

Be it enacted, etc., as follows:

SECTION 1. The selectmen of the town of Essex for the time being, or a major part of them, are hereby empowered, in the month of March or April annually, to prescribe the time, place or places, and the manner of taking alewives in Mill river or brook and Essex river in the town of Essex, such time not to exceed three days in a week; and they may either appoint some suitable person or persons to take the same and fix the compensation to be paid therefor, or they may in their discretion annually sell at public auction the right to take alewives in said Mill and Essex rivers, under such regulations as they may make under this section. The said selectmen are hereby authorized to offer and pay suitable rewards for the detection and punishment of persons violating the provisions of this act, and shall be entitled to reimbursement from said town of Essex or from the proceeds of the sale of said right to take said alewives, for all sums expended for the said rewards or the enforcement of this act; and the said town of Essex, in addition to other purposes authorized by law, is authorized to raise and appropriate money for enforcing this act.

Section 2. The owners or occupants of dams across said Mill and Essex rivers shall annually during such time, not exceeding sixty days in each year, as shall be prescribed by the selectmen of said town or the major part of them for the time being, keep constantly open and maintain through, over or around their respective dams a passageway sufficient and proper for the passage of said fish, to the satisfaction of said selectmen, under a penalty of not less than ten nor more than sixty dollars for each and every

twenty-four hours they shall neglect to open a passageway as aforesaid; and the said selectmen shall, thirty days at least before the commencement of said period, notify in writing the owners or occupants of said dams, of the time when the said passageways shall be opened and the manner in which they shall be constructed and regulated.

Section 3. The said selectmen of the town of Essex, either personally or by their agents duly authorized, shall have full power and authority to cause the natural course of the stream through which said fish pass, to be kept open and free of obstructions, except the dams aforesaid, and to remove all such obstructions except as aforesaid; and for that purpose, as well as for the other purposes of this act, they or their agents shall have authority to go upon the land or meadow of any person through which said stream runs, without being deemed trespassers; and if any person or persons shall molest the said selectmen or either of them, or any of their said agents, in the execution of his or their duties under this act, or shall obstruct the passage of said fish, except as aforesaid, the person or persons so offending shall, on conviction thereof before any court of competent jurisdiction in the county of Essex, be fined for every such offence not less than ten nor more than twenty dollars.

SECTION 4. Any person or persons taking any of the fish aforesaid in said Mill and Essex rivers, or in the ponds in which said fish cast their spawn, at any time or in any place or manner other than shall be allowed by said selectmen as aforesaid, or who shall receive such alewives knowing or having reasonable cause to believe that the same have been taken contrary to the provisions of this act, shall for each and every offence, on conviction thereof, be fined not less than twenty-five cents nor more than one dollar for each and every alewife so taken, or shall be imprisoned in the jail or house of correction for a period not exceeding sixty days. The possession of alewives in the woods, swamps and other lands, whether public or otherwise, in the town of Essex bordering on the said Mill and Essex rivers or its tributaries, or in the buildings over or near said Mill river or its tributaries in said town, or in any boat or other craft, cart, wagon or other vehicle in or near said Mill and Essex rivers or its tributaries, or the pond in which said fish cast their spawn, in the months of April, May or June of each year, by any person or persons other than those lawfully entitled to take the same under said regulations, shall be deemed prima facie evidence of an unlawful taking or receiving under the provisions of this act.



1893.7

SECTION 5. Any deputy sheriff, police officer or constable of the town of Essex is hereby empowered to make search for and seize in said town without warrant any of said fish which he has reason to suspect were taken at any time or place or in any way prohibited by law, together with any boat or other craft, cart, wagon or other vehicle, or the cask, barrel or other vessel containing the same, which, if used in such illegal taking or receiving, are hereby declared to be forfeited. Said officer immediately after such seizure shall give public notice of the same by posting up notices thereof in two public places near the place where such seizure was made, and if no person or persons shall appear and claim said fish of such officer within twelve hours after posting said notices, said fish and the boat or other craft, cart, wagon or other vehicle, and the cask, barrel or other vessel containing the same shall be forfeited, and the same shall be sold by public auction and the net proceeds of such sale shall enure to the benefit to the town of Essex. If a claimant for such property shall appear within said twelve hours after the posting of said notices, the officer shall libel the same according to law, or at the request of said selectmen or any of them shall sell said fish or other property at public auction and libel the proceeds of such sale according to law. In case said property or proceeds are forfeited the benefit thereof shall enure to said town of Essex.

Section 6. From and after the passage of this act the inhabitants of said town of Essex at their annual March meeting shall determine the quantity of said fish that each family in said town shall receive, and establish the price they shall pay therefor.

Section 7. One third of all the forfeitures incurred by virtue of this act shall be paid to the person or persons giving information, and the remaining two thirds to the town of Essex, to be recovered in an action of contract in any court having jurisdiction of the same, to be brought by the treasurer of said town, or, if said treasurer shall neglect to bring such action for a space of ten days after being thereto requested, by the person or persons giving the information, in the name and for the sole benefit of such person or persons. The fish commissioners shall have the same control of dams on said streams as given them in chapter ninety-one of the Public Statutes.

SECTION 8. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

SECTION 9. This act shall take effect upon its passage. [Approved February 21, 1893.

[CHAP. 49.]

An Act for the better protection of quail on the island of nantucket.

Be it enacted, etc., as follows:

Whoever takes or kills a quail on the island of Nantucket at any time within two years from the passage of this act shall be punished by a fine of twenty dollars for every bird so taken or killed. [Approved February 25, 1893.

[CHAP. 55.]

An Act relating to the taking of scallops in the waters of the town of marion.

Be it enacted, etc., as follows:

Section four of chapter one hundred and eighty-eight of the acts of the year eighteen hundred and ninety-two is hereby amended by inserting after the word "flats", in the third line of said section, the words:—and waters,—so as to read as follows:—Section 4. All the privileges which the citizens of Rochester and Mattapoisett had before this act takes effect, to take scale and shell-fish from the shores or flats and waters within the town of Marion, shall remain the same as if this act had not passed. [Approved February 25, 1893.

[CHAP. 77.]

An Act to establish an alewife fishery in eastham. Be it enacted, etc., as follows:

Section 1. William H. Nickerson, Wilber S. Cole and Austin E. Cole are hereby authorized to make the necessary improvements for the preservation and taking of alewives in the Herring pond, so-called, in the town of Eastham, and to construct an outlet from said pond to the great meadow, so-called, and through said meadow by natural creeks to the bay.

Section 2. The said parties shall be liable to pay all damage that shall be sustained in any way by any person in his property in carrying into effect this act. If any person sustaining damage as aforesaid shall not agree with the said parties in interest as to the amount of damage to be paid, he may have his damage assessed in the manner provided by law in respect to land taken for highways.

Section 3. Any fishery so created shall be deemed to be the property of the said parties and their heirs and assigns.



Section 4. No persons without the permission of the said parties, or their heirs or assigns, shall take, kill or haul on shore any alewives in the fishery so created by them.

Section 5. Whoever violates any of the provisions of this act, or any of the regulations of the said parties in interest in said fishery, shall forfeit and pay a sum not less than five nor more than fifty dollars for each offence, to be recovered by prosecution before any court in the county of Barnstable competent to try the same. Said forfeiture shall accrue to the benefit of the parties in interest in said fishery.

Section 6. All prosecutions under the preceding section shall be instituted within thirty days from the time the offence was committed.

SECTION 7: This act shall take effect upon its passage. [Approved March 9, 1893.

[CHAP. 80.]

An Act providing that the close season for black bass fishing shall terminate on the first day of june.

Be it enacted, etc., as follows:

Section fifty-six of chapter ninety-one of the Public Statutes is hereby amended by striking out in the second line thereof, the word "July", and inserting in its place the word:—June,—so as to read as follows:—Section 56. Whoever takes a black bass between the first day of December and the first day of June, or at any time except with naturally or artificially baited hook and hand line, or buys, sells, or has in his possession any such fish taken in this Commonwealth between said dates, or otherwise than as allowed in this chapter, shall forfeit for each offence not less than two nor more than twenty dollars: provided, however, that this limitation of time shall not be applicable to the Connecticut river or its tributaries. [Approved March 10, 1893.

[CHAP. 96.]

RESOLVE PROVIDING FOR A PROPER REPRESENTATION OF THE COMMONWEALTH AT THE CONVENTION OF COMMISSIONERS OF FISHERIES AT CHICAGO.

Resolved, That, the United States commissioner of fisheries having called a convention of commissioners of fisheries of the various states to meet in the city of Chicago during the present year, in order to provide for the proper representation of this Commonwealth, the governor is hereby authorized to appoint the

members of the board on commissioners of inland fisheries and game of this Commonwealth as delegates to said convention. Each delegate so appointed shall be repaid from the treasury of the Commonwealth the amount of such reasonable travelling and other necessary expenses so incurred in the discharge of his official duty as the governor and council may approve, to be paid from the appropriation for incidental expenses of said commissioners, authorized by chapter sixty-four of the acts of the present year. [Approved June 3, 1893.

[CHAP. 105.]

An Act to authorize officers qualified to serve criminal processes, and the commissioners on inland fisheries and game and their deputies, to make arrests without warrant for violation of fish and game laws.

Be it enacted, etc., as follows:

Section 1. All officers qualified to serve criminal processes, and the commissioners on inland fisheries and game and their deputies, are hereby authorized and empowered to arrest without warrant any person whom they shall find violating any of the fish or game laws: provided, however, that persons engaged in the business of regularly dealing in the buying and selling of game as an article of commerce shall not be arrested without warrant for having in possession or selling game at their usual places of business.

SECTION 2. This act shall take effect upon its passage. [Approved March 17, 1893.

[CHAP. 172.]

An Act relating to the taking of scallops in the waters of the town of fairhaven.

Be it enacted, etc., as follows:

SECTION 1. The selectmen of the town of Fairhaven may grant permits in writing to take scallops from the waters within the limits of the said town, in such quantities, at such time or times within one year, by such methods and under such regulations as may be expressed in their permit; and they may charge and receive therefor, in behalf of and for the use of said town, such sums as they may deem proper. But every inhabitant of the state may without such permit take scallops from the waters of the town, for the use of the family, from the first day of October to the first day of April, not exceeding in any week three bushels, including the shells.



Section 2. No person shall take any scallops from the waters of said town without a written permit from the selectmen thereof, except as provided in the preceding section. Whosoever violates the provisions of this act shall be punished by a fine of not less than twenty nor more than one hundred dollars, or by imprisonment in the house of correction not less than thirty days nor more than six months, or by both such fine and imprisonment. One half of the fine shall be paid to the complainant and the other half to the county within which the offence was committed.

Section 3. Nothing in this act shall be construed to affect any acts relating to oyster fishery, or to impair the private rights of any person, or in any way to limit or affect the provisions of law for the protection of fisheries other than scallop fisheries, or to permit the taking of scallops upon any oyster grounds or beds other than public grounds or beds.

Section 4. District courts and trial justices shall have concurrent jurisdiction with the superior court of all offences under this act.

Section 5. All acts and parts of acts inconsistent herewith are hereby repealed. [Approved April 7, 1893.

[CHAP. 183.]

An Act relating to the taking of lobsters.

Be it enacted, etc., as follows:

Section 1. Whoever, not being at the time an inhabitant of this Commonwealth, sets or keeps or causes to be set or kept in any of the waters of this Commonwealth any pot, net or trap for the catching of lobsters, shall forfeit twenty dollars for each offence, one half to the use of the complainant and one half to the use of the Commonwealth.

Section 2. Chapter four hundred and three of the acts of the year eighteen hundred and ninety-two is hereby repealed. [Approved April 11, 1893.

[CHAP. 201.]

An Act to remove the restrictions upon shad and alewife fishing in the merrimac river below chain bridge.

Be it enacted, etc., as follows:

SECTION 1. All provisions of law relative to the taking of shad or alewives in the Merrimac river, so far as they relate to the taking of said fish below the bridge known as Chain bridge, between the city of Newburyport and the town of Amesbury, or the selling of fish taken in that part of said river below said bridge, are hereby repealed: provided, however, that whoever uses in that part of said river below Chain bridge a gill net of any description, or a sweep seine having a mesh which stretches less than two and a quarter inches, shall forfeit twenty-five dollars for each offence, and in addition shall forfeit the fish taken and the apparatus used.

Section 2. This act shall take effect upon its passage. [Approved April 15, 1893.

[CHAP. 205.]

An Act for the better protection of the fisheries of buzzard's bay.

Be it enacted, etc., as follows:

Section 1. No traps, weirs, pounds, yards or stationary apparatus of any kind for the taking of fish, shall be set, used or maintained in the waters of Buzzard's bay, or any harbor, cove or bight thereof, and the mayor and aldermen of cities and the selectmen of towns bordering on said bay shall have no power or authority to grant licenses to construct fish weirs, or to set, use or maintain any other stationary apparatus for the taking of fish in the waters of said bay, or any harbor, cove or bight thereof; but nothing herein contained shall be construed to forbid or make unlawful the maintaining of traps, pounds or weirs under licenses heretofore granted in accordance with section seventy of chapter ninety-one of the Public Statutes, until the expiration of the terms for which said licenses were granted.

Section 2. Any person who shall set, use or maintain any trap, weir, pound, yard or other stationary apparatus, in violation of this act, shall be punished by a fine of not less than one hundred nor more than five hundred dollars, or by imprisonment not exceeding six months. [Approved April 15, 1893.

[CHAP. 255.]

An Act relating to the rights of inhabitants of rochester and mattapoisett to take fish within the limits of the town of marion.

Be it enacted, etc., as follows:

Section 1. Nothing in chapter one hundred and eighty-eight of the acts of the year eighteen hundred and ninety-two shall be construed to require that a citizen of Mattapoisett or Rochester must obtain a permit from the selectmen of the town of Marion for taking shellfish or scale fish in the shores, flats or waters within

1893.

the town of Marion, and any inhabitant of Mattapoisett or Rochester may take scale fish or shellfish in said shores, flats and waters by obtaining a license from the selectmen of their respective towns and paying therefor the same price as is paid by the inhabitants of the town of Marion to the selectmen of the town of Marion for similar licenses. The prices to be charged for said licenses shall be fixed by the selectmen of the towns of Marion, Rochester and Mattapoisett.

Section 2. Nothing contained in said chapter shall be construed to affect the right of any inhabitant of the Commonwealth to take eels, scale or shellfish from said shores, flats or waters, as provided by section sixty-eight of chapter ninety-one of the Public Statutes.

Section 3. This act shall take effect upon its passage. [Approved April 24, 1893.

[G.] LOBSTER RETURNS.

1898.

PROPRIETOR.	TOWN.	No. of Traps used.	No. of Large Lob- sters taken.	No. of Egg-bear- ing Labsters liberated.
W. H. Rowe,	Annisquam,	. 8	293	4
Joquin Perry, . Marcus D. Moura, . Manuel B. Silvia, . Jose L. Alberto, . Manuel Silvia, . Joseph Rose, . Frank P. Silvia, . Frank Saffrain, . Andrew Ferreira, . Peter Silva, . Antonia L. Perry, . Antonio Francis, . Antonio Francis, . Antonio P. Silvia, . Joseph Rogers, . Mathew Perry, . J. K. Ferreira, . M. E. Grace, . Joseph Severino, . J. C. Serrillia, . Antone Silvia, . A. F. Ferreira, . Antone P. Silva, . John M. Pinta, .	Boston, .	. 2,565	145,721	2,966
W. M. Hersey, C. C. Foster,	Beverly, .	. 85	6,594	257
A. A. Nightingale, . F. E. Leonard, .	Bournedale,	. 110	8,762	272
D. B. Blackman, . B. P. Williamson, . Henry P. Taylor, . Henry C. Phillips, .	Brant Rock,	. 313	18,344	198

PROPRIETOR.	TOWN.		No. of Traps	No. of Large Lob- sters taken.	No. of Egg-bear- ing Lobsters liberated.
W. F. Hitchins, W. R. Bloomer, J. D. Bloomer, J. F. Eldredge, F. Bloomer, W. A. Bloomer, H. F. Gould, S. Patterson, Otis Eldredge, E. Ryder, E. S. Gould, G. N. Eldredge, Thos. Holway, Oscar M. Gould, G. W. Bloomer,	Chatham,	•	899	25,244	746
F. N. Smith, F. Tilton,	Chilmark,	•	219	• 9,376	1,091
W. H. Phinney, R. F. Swift, A. B. Rogers, L. S. Thurston, Geo. Atwell, H. A. Jordan, Chas. Boutin, Geo. Boutin, Chas. Rogers, B. F. Hodges,	Chiltonville,	•	436	35,751	725
C. C. Allen,	Cuttyhunk,	•	444	29,882	1,414

PROPRIETOR.		TOWN.	No. of Traps used.	No. of Large Lob- sters taken.	No. of Egg-bear- ing Lobsters liberated.
Hiram Jackson, . D. P. Bosworth, . G. H. Tilton, .	}	Chuttyhunk, .	444	29,882	1,414
J. F. Vandura, John H. Wilber, Warren White, Manuel S. Thomas, Manuel S. Almae, J. S. Enos, John S. Rebeiro, Wm. Deane, Manuel P. Valine, John Smith, Manuel E Salvador, Michael Mannix, Robert Ainsley, Frank Salvador, Joseph Jason, Jr., Geo. E. Aftone, Levi Cadoza,	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	Cohasset,	1,260	87,508	1,243
W. A. Gifford, . C. F. Manchester, . J. L Gifford,	}	Dartmouth, .	87	1,538	130
M. L. Howes, Wm. M. Stone, .	}	Dennis,	45	2,198	510
J. M. Snow, W. E. Peterson, Geo. F. Freeman, F. E. Phillips, C. E. Peterson, F. E. Wardsworth, E. J. Smith, J. H. Mack, W. E. Freeman, O. C. Hunt, W. B. Morse, J. K. Burgess, Isaac Symnes,		So. Duxbury, .	506	44,492	634
H. C. Hillman, . John Bunker,	}	Edgartown, .	65	4,353	316
W. A. Grew,	.	W. Falmouth, .	10	394	35
C. H. Ryan,	.	Gay Head, .	178	6,157	610

Lobster Returns - Continued.

PROPRIETOR.	TOWN.	No of Traps	No. of Large Lob- sters taken.	No. of Egg-bear- ing Lobsters liberated.						
J. H. Foster,	Gay Head, .	178	6,157	610						
Geo. Delano,	Green Harbor,	504	32,19 5	285						
D. N. Mehlman,	Gloucester, .	410	41,585	717						
Chas. Wilson,	Hull,	1,245	106,205	3,287						
A. L. Fowler, B. G. Hinkson, Oscar Littlefield, . Rust & Grant,	Ipswich,	35	3,02 5	143						

PROPRIETOR.		TOWN.		of Traps	r Large Lob- rs taken.	of Egg-bear- f Lobsters crated.
				Xo.	No. of	S.ES
C. F. Stranger, . E. A. Ranson, .	}	Kingston,	•	120	6,300	50
J. W. Roberts, G. H. Woodbury, J. J. Woodbury, Elias Haraden, W. H. Sargent, A. W. Riley, Addison Woodbury,	}	Lanesville,	•	225	13,216	590
W. O. Stone & Co., A. G. Lamphier, .	}	Lynn, .	\cdot	75	5,124	151
Geo. A. Manter, Henry Dodge, A. C. Sampson, D. W. Nightingale, Thos. Jordan, Rufus Ellis, Walter H. Chase, Wm. Harlow, W. J. Nightingale, Cornelius Briggs, Geo. F. Bennison, A. L. Holmes, Geo. H. Dixon, L. B. Briggs, Samuel Bartlett, W. H. Peterson, S. J. Valler, J. H. Valler, Frank R. Peterson, H. A. Thomas, S. B. Blackmer, G. W. Holmes, Stephen Holmes, J. F. Bartlett, F. B. Holmes,		Manomet,	٠	1,201	109,007	2,576
James McNeary, . Chandler Lewis, . L. O. Sargent, . James Powell, . J. H. Dow, . Thos. Dow, .	}	Manchester,	•	175	7,659	164
David Worth, E. L. Story,	}	Magnolia,		285	19,282	1,094

PROPRIETOR.	TOWN.		No. of Traps used.	No. of Large Lob- sters taken.	No. of Egg-bear- ing Lobsters liberated.					
J. B. Knowlton, . John Burnham, . W. S. Douglass, . H. K. Story, . Chas. G. Story, .	}	Magnolia,	•	285	19,282	1,094				
Isaiah Walker, .	•	Millbrook,		40	2,673	114				
B. F. Stevens, S. O. Smith,		Marblehead,	•	660	56,862	1,372				
Lilburne Hiller, . W. L. Richmond, . J. J. Nye, F. A. Bowman, .	}	Mattapoisett,	•	75	1,159	234				
J. E. Nickerson, John Watkins, Geo. E. Thomas, Chas. Bates, A. & C. Brooks,	}	Nantucket,	•	160	7,841	182				
G. W. Taylor, C W. Taylor, Samuel Covell, . C. E. Gove,	}	Nahant, .	•	213	12,114	176				
D. A. Atwood, . John Johnson, . C. H. Place,	}	Nantasket,	•	200	16, 570	383				
A. A. Pike,	•	Newburyport,		15	271	24				

PROPRIETOR.	TOWN.	No of Traps used.	No. of Large Lob- sters taken.	No. of Egg-bear- ing Lobsters liberated.	
F. H. Hayden,	Orleans,	30	1,476	154	
James Deacon, E. W. Watson, J. P. Thurston, J. M. Watson, H. L. Sampson, A. M. Watson, J. J. B. Watson, J. B. Walker, S. P. Burgess, A. S. Hadaway,	Plymouth, .	418	37,758	669	
F. M. Bowley, J. C. Lenten, J. W. Savage, George Lewis, David Newcomb, W. H. Kinney, A. J. Emery,	Provincetown,.	266	5,498	778	
E. Lewis & Son, J. Kendall,	Pigeon Cove, .	199	12,190	227	
D. N. Rogers,	Quisett,	11	102	9	
S. F. Norwood,	Rockport, .	255	26,711	1,071	
C. L. Bartlett,	Rowley,	10	628	3	
A. H. Gibbs, Oscar Gibbs, Ezra Pierce,	Sagamore, .	69	3,046	303	
John Barrey,	Scituate,	768	55,482	1,489	

PROPRIETOR.	TOWN.	No. of Traps used.	No. of Large Lob- sters taken.	No. of Egg-bear- ing Lobsters liberated.
Wm. Ward, R. G. T. Tillgreen, J. F. Cushman, A. E. White, Robert O'Hearne, E. P. Pratt, James Hughes, H. H. White, J. McCarty, Francis Mulkerne,	Scituate,	768	55, 4 82	1,489
A. E. Reed,	Squibnocket, .	108	7,289	364
Edward Marsh, J. F. Blaney, Wm. Stillman, A. G. Watts & Co., J. W. Kehoe, W. A. Jones, Nathaniel Pierce, W. B. Newcomb, T. E. Stone, S. Hammond & Co., G. A. R. Horton, Josiah Nickerson, H. E. Douglass, Geo. Martin, L. D. Woodbury,	Swampscott, .	607	51,663	425
G. W. Berry, Jr.,	Salem,	408	24,054	611
C. H. Collins, R. S. Lombard,	No. Truro, .	75	720	87
J. A. Mayhew,	No. Tisbury, .	137	3,820	674

Lobster Returns - Concluded.

PROPRIETOR.	TOWN.	No. of Traps	No. of Large Lob- sters taken.	No. of Egg-bear- ing Lobsters liberated.
James R. Tillton, . L. A. Rogers, G. H. Rogers, G. A. Rogers, Seth Look,	No. Tisbury, .	137	3,820	674
H. W. McLellan, Herbert Crocker, A. O. Fisher, F. O. Vincent, M. F. Cleveland, Fred Weeks, Hiram Luce, Clarence Cleveland, Charles Foster,	Vineyard Haven,	118	4,609	533
Antone V. Corey, W. E. Wyman, J. B. Wyman, John Wardsworth, G. M. Wyman,	Winthrop, .	842	31,994	598
T. B. Pierce, Frank Almy, H. F. Hilt, T. J. Brightman, G. A. Gifford,	Westport, .	129	7,071	832
P. W. Wainwright, . O. C. Grinnell, Jr., . J. J. Veeder, . Walter Nickerson, . N. C. Phinney, . F. R. Gifford, . Frank Peterson, . J. R. P. Purdum, . O. C. Grinnell, . P. M. Stuart, . L. L. Adams, . B. L. Gifford, . J. F. Cook, . Alfred Nickerson, .	Wood's Holl, .	191	7,428	1,181
Herbert Lovell,	Yarmouthport,	18	498	50
Total men, 371, .		17,012	1,149,732	32,741

Comparison of Returns of Lobster Fisheries.

YEAR.	No. of Men.	No. of Traps.	No. of Large Lobsters.	No. of Egg-bear- ing Lobsters returned to the Water alive.
Increase of 1892 over 1891, .	-	-	_	-
Decrease of 1892 below 1891,.	15	1,384	185,027	12,748
Increase of 1893 over 1892, .	59	2,948	41,968	-
Decrease of 1893 below 1892,.	-	-	-	4,489

GILL AND SWEEP NETS.

1898.

PROPRIETOR.	TOWN.	Shad.	Alewives.	Sea Herring.	Menhaden.
Prince Freeman,	. Barnstable, .	127	F0.000	1,198	_
Niles Nelson, J. H. Winslow,	Berkley,		70,000		•
J. H. Winslow,	Brewster,	-	159,064	11,550	•
Inomas James,	Bay View,	-	-	34,346	-
J. D. Kelley, C. E. Bearse,		1			
W. W. Hallett,	Centerville, .	-	-	132,400	-
wm. C. Kelley,	11		Į.		
F. G. Kelley, Geo. W. Bloomer, .	{ }				
C. C. Nickerson, .		١.	ł		
F. Bloomer,		1		1	
H. F. Gould.	11		i	1 1	
E. S. Gould, H. F. Gould, O. C. Eldredge,	Chatham,	10	848	240	8,122
A. Atkins, W. A. Bloomer,	[One-main,	10	040	240	
C. D. Hammond,	11		ł		
W. T. Hitchings, .	i I			1 1	
J. S. Ryder,	!			1 1	
Benj. Peterson, Robert Ainsley,	31				
J. S. Rebeiro,	Cohasset,	-	-	6,079	-
H. M. Smith Estate, .	Chilmark,	_	32,503	_	_
W. S. Mayhew & Bro., C. N. Simmons,) 0		02,000	1 -	
E. D. Perry,	Dighton,	1,321	874,465	_	-
E. D. Perry, J. H. Hardy, A. J. Edwards,)			1 1	
A. J. Edwards, E. F. Robbins,	Dennisport, .	_	_	13	44
F. R. Gifford,	Falmouth,	1			
Joseph Douglass, .	. Gloucester, .	-	-	14,000	-
W. T. Tuttle,	. Harwichport, .		ì		
John W. Roberts, J. J. Woodbury,	Lanesville,	1 _	i _	213,985	-
A. Morgan.)	1	İ	210,000	
A. P. Coffin, J. H. Robbinson, .	. Muskeget,	-		1 -1	:
Randall Hathaway	. Mattapoisett, . Middleborough, .	-	217,510 120,484	[_
Henry Cotton, R. C. Glass,	. Medford,	-	11,580	240,983	-
R. C. Glass,	1	l	,	,	
B. F. Stevens, J. T. Adams,	Marblehead, .	216	1,218	80,100	550
S. B. Perkins,]				
W. F. Ramsdell, .	1	1	ŀ	1 1	
W. I. Fisher, John Watkins,		1	1	1 1	
A. C. Manter,	Nantucket,	15	64	86	111
H. B. Cash	i I		1		
H. C. Orpin, G. G. Short,	11	l	1	1	
Richard Pierce,	11			1 1	10 000
C. A. Caswell & Co.,	Newburyport, .	2,020	1,261,866	1,744,400	2,610,000
Nester Thurlow,]		i	1	
Jonah Newcomb,	11		1		
Geo. W. Freeman, . John Dolan,				1	
A. A. Mayo,	il				
Jesse Ghen,					
J. W. Caton,	Provincetown,		Į.	}	
John Atkins, W. N. Elwell, Elisha Nickerson,				1	
Elisha Nickerson, .		1		1	
J. H. Emery,					
C. H. Emery, R. W. Cook,	11			1	
10. 17. COOK,	7	1			_

GILL AND SWEEP NETS.

				_									
Striped Bass.	Soup.	Squetesgue.	Kingfish.	Sea Bass.	Butterfish.	Bonito.	Mackerel.	Spanish Mackerel.	Bluefish.	Tautog.	Flounders and Flatfish.	Squid.	Other Edible or Bait Fish.
-	=	-	=	-	-	-	405	i -	-	=	-	-	_
-	-	[=	-	-	-	5,700	-	-	<u> </u>	-	-	_
-	_	-	-	-	252	-	138	-	-	-	-	-	-
-	43	108	-	22	205	-	23	-	5,090	-	-	-	-
-	-	9	1	-	218	-	26,262	-	1,369	-	-	-	365
_	-	-	-	_	-	_	859	-	-	23	-	-	-
-	-	993	-	-	-	-	-	-	564	-	-	-	100
-	-	-	-	-	-	_	-	-	-	-	-	-	-
-	3	-	-	-	25	-	239	-	1,289	-	-	-	-
-	-	18 - -	-	:	-	-	7 500	<u>-</u>	-	=	-	-	:
-	-	-	-	-	-	-	7,500 2,604	-	99	-	-	-	-
-	-	-	-	-	-	-	1,985	-	225	-	-	225	-
-	-	-	-	-	-	-	4,042	-	-	-	- [-	-
-	=	-			-		-1	-	=		=		-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	1,032	-	11,286	-	-	-	-	-	8,380
-	95	268	-	2	1,029	-	5,633	-	24,426	4	30	39	29
-	-	-		-	-	-	33	-	-	-	250	-	72,968

Gill and Sweep Nets - Concluded.

PROPRIETOR.	TOWN.	Shad.	'Alewives.	Sea Herring.	Menhaden.
Reuben Ryder, S. F. Atwood, Zephaniah Rich, Luther P. Hatch, Geo. Crosby, W. S. Ellis, Isaiah Turner, W. C. Snow, S. G. Ewell, R. G. Tarrant, G. H. Lewis, E. Q. Wecks, J. H. Little, J. E. Wecks, J. H. Somitch, Wm. Dyer, Geo. Lewis, Wm. Dyer, Geo. Lewis, W. H. Newcomb, Joseph R. Corea, M. S. Brown, H. L. Mayo, Isaac Tyler, R. O. Kelley, B. R. Kelley, B. R. Kelley, J. M. Smith,	Provincetown, .	667	955	357,035	2,400
D. W. Smith, Wm. Harlow, Cornelius Briggs, E. & J. C. Barnes, J. J. Pool, Murdock Matheson,	Plymouth, .	-	41,168	-	-
Murdock Matheson, J. W. Bushey, Joseph Brown, E. C. Parsons, Martin Currier, C. G. Parsons, .	Pigeon Cove, .	-	417	41,744	200
Gilbert Rich,	Rockport,	-	100	36,755	-
Gustavus King, G. B. & E. Williams,	Raynham,	656	295,310	_	-
Nathaniel Blanchard, Theophilus Brackett.	Swampscott, .	-	-	44,885	45,450
G. A. R. Horton, Richard Hoar, James Edson, John Welch, Geo. F. Edson, Samuel Hardy, C. W. Grozier,	Scituate,	-	-	35,085	-
I. Atwood, J. A. Cobb, Geo. T. Lewis, B. F. Lombard, W. W. Freeman, R. S. Lombard,	Truro,	-	-	-	-
F. D. Grinnell, Sam'l A. Boau, J. M. Soule, Phillip S. Tripp, S. W. White, C. F. Hilt, J. J. Austin, A. G. Allen,	Westport,	1	70,283	2,430	598
Edward Snell,	 Wellfleet,	_	_	_	-
Herbert Lovell, Sylvanus Robbins,	Yarmouth,	1	48,555	-	25
Totals, 136,		5,034	3,838,735	2,864,914	2,662,496

Gill and Sweep Nets - Concluded.

						_										
Striped, Bass.	Boup.	Squetesgue.	Kingdeb.	Sea Bass.	Butterfish.	Bonito.	Mackerel.	Spanish Mackerel.	Bluefish.	Tautog.	Flounders and Flatfish.	Bquid.	Other Edible or Bait Fish.			
•	ı	-	-	42	590	2	199,884	70	22,309	43	65,711	1	9,860			
•	-	-	-	-	-	•	889	-	-	-	-	-	-			
-	-	-	-	-	76	-	11,858	-	-	-	-	99	-			
_	-	-	-	-	-	-	3,159	-	-	-	-	-	40,000			
-	-	-	-	-	-	-	-	-	-	-	-		-			
-	-	-	-	-	-	-	3,958	-	-	-	121	18	17,866			
-	-	-	-	-	414	-	2,612	• 1	-	-	-	-	100			
-	-	-	-	-	89	-	11,725	-	1,068	5	-	-	-			
1	-	-	-	-	-	-	-	-	-	-	515	-	25,912			
-	-	-	-	_	-	_	417	-	_	_	_	! <u>-</u>	-			
-	-	-	-	-	-	-	1,410	-	7	-	-	-	-			
1	141	1,891	1	66	3,880	2	301,401	71	56,881	75	66,627	382	175,850			

POUNDS AND WEIRS.

1898.

PROPRIETOR.	TOWN.	Salmon.	Shad.	Alewives.	Sea Herring	Menhaden.	Striped Base
Alaxander Sargent, .	. Bay View, .	-	956	5,635	676,620	-	-
Thomas Neville,	Beverly,	-	409	26,405	241,350	8,155	-
T. Ellis & Co., James Eldredge, F. D. Atwood,	Brewster,	8	81	1,200	95,223	2,800	14
S. W. Gould & Co., . Geo. W. Crowell, . Benj. Mallows, . S. F. Bearse & Co., . J. W. Eldredge, . Reed, Loveland & Co.,	Chatham,	4	1,346	94,168	630,497	34,656	11
H. O. Pool & Co., R. Flanders and Co., Daniel Vincent,	Chilmark,	-	47	27,899	102,025	10,809	1
W. S. Mathews, E. D. Howland, Nicholas Priaulx, Geo. Priaulx, Benj. Queriple, Tallman & Gifford, J. F. Briggs, C. F. & J. Manchester, Wail & Smith, Snell & Butts, A. R. Reed, Geo. A. Snell,	So. Dartmouth,	-	431	229,599	9,933	57,800	250
Thomas Howes, A. T. Chase, Zenas H. Baker, Thatcher Kelley,	Dennis,	2	4 81	11,089	837,725	59,961	-
Alonzo K. Higgins, . Peter Higgins, . R. H. Horton, . Wm. H. Nickerson, .	Eastham, . • .	-	38	20,633	178,502	274	-
H. J. Allen, Henry Daggett, J. P. Holmes, A. B. Veeder & Co., John Manley, Wm. Shepard & Co., Peter B. Davis, C. B. Coombes & Co., C. C. Church & Co.,	Gosnold,		16	11,650	27	8,368	8
C. W. Tibbets,	Gloucester, .	1	166	125,555	55,860	5,390	1
Wm. L. Pease & Co.,	. Gay Head, .	-	-	800	_	-	1
D. F. Weeks, Elisha H. Bearse, .	Harwichport, .	-	491	18,495	39,700	40,539	1
Thomas Weston, .	. Hingham,	-	-	6	-		-

POUNDS AND WEIRS.

1898.

Boup.	Squeteague.	Kingfish.	Sea Bass.	Butterflab.	Bonito.	Mackerel.	Spanish Mackerel.	Bluefish.	Tautog.	Flounders and Flatfish.	Squid.	Other Edible or Bait Fish.
	-	-	-	8,575	-	80,405	-	2,596	28	3,286	708	6,880
4	-	-	-	8,719	-	24,167	_	-	63	283	9,450	183
-	-	_	-	-	2	11,514	-	1,188	623	1,684	-	12
52 ,9 84	1,984	4	103	13,855	2	41,568	-	6	1,996	9,228	74,726	689
217,048	21,123	16	6,272	10,709	110	88,974	2	78	511	5,429	75,922	18
161,907	86,130	181	681	91,257	77	17,621	-	426	12,368	97,783	80,579	17,184
236	416	2	-	289	16	23,360	1	124	284	1,523	146,275	62,298
1	-	-	-	7,724	-	15,726	-	5,294	258	7,590	590	2,544
1,128,267	86,426	-	68,748	144,557	52	4,001	_	38	737	4,814	40,065	397,830
1	_	-	-	815	-	10,977	-	-	1	50	150	-
71,809	4,811	-	1,642	8,000	4	21,22	-	-	-	585	-	-
14,896	4,984	4	20	28,020	20	70,417	1	441	1,518	5,116	47,645	11,304
	-	<u> </u> -	-	-		-	-	-	-	-	-	854

Pounds and Weirs - Concluded.

PROPRIETOR.	TOWN.	Salmon.	Shad.	Alewives.	Sea Herring.	Menhaden.	Striped Bass.
F. A. Tarr, Alphonzo Tarr,	Magnolia,	-	2,501	13,500	709,025	17,900	-
E. W. Heath, Jones Brothers,	Manchester, .	-	-	23,476	450,481	8,430	: -
Chas. E. Rogers, .	. Marblehead, .	-	-	_	-	-	∮ -
Stephen Holmes, .	. Manomet,	-	-	4	2	4	-
A. L. Walker,	. Orleans,	-	-	-	172	-	۱.
I. B. Lewis, J. A. Lewis, H. J. Lewis, T. K. Paine, J. C. P. Harvender, Solomon Bangs, I. W. Lewis,	Provincetown, .	-	4,685	31,600	1,952,189	284,287	-
Avard L. Smith, Robert S. Perry, Isaiah Spindell & Co.,	} Sandwich, .	-	976	4,000	6,900	\$5,53 0	-
A. F. Nesbitt, Chas. B. Jones,	Swampscott, .	-	-	-	509,554	-	! -
Bartimus Luce,	. Squibnocket, .	-	6	1,940	83,904	250	-
F. W. Luther,	. Somerset,	-	-	-	_	-	-
Warren Cove Weir Co.,	. Sagamore, .	-	-	-	28,400	-	-
H. N. Luce, O. S. Daggett, Jason Luce & Co., . Edward Cottle,	Tisbury,	2	46 8	81,488	21,829	2, 317	206
N. B. Rich, Wm. F. Baker, S. B. Rich, D. B. Rich, P. L. Paine, Atkin Hughes, C. H. Collins, L. B. Atwood, David Blatchford, R. A. Rich,	Truro,	-	264	66,902	10,563,854	86,780	-
W. D. Cleveland, . O. D. Bradley, . C. B. Cleveland, .	Vineyard Haven	-	1	49,385	96	1,860	18
Isaiah Spindell, J. J. Veeder, John Rogers, P. M. Stuart,	Wood's Holl, .	-	85	25,867	8,010	910,384	2
Theadore Brown, . Wm. P. Doane, N. B. Rich,	Wellfleet, .	-	92	600	254,500	23,000	-
Roland Kelley,	. Yarmouth, .	-	-	_	-	1,300	45
Totals, 99,		12	13,440	816,841	16,895,378	1,615,025	561

1893.]

Pounds and Weirs - Concluded.

Soup.	Squeteague.	Klugfish.	Sea Bass.	Butterfish.	Boulto.	Mackerel.	Spanish Mackerel.	Bluefish.	Tautog.	Flounders and Flatfish.	Squid.	Other Edible or Bait Fish.
_	_	-	-	2,084	-	63,736	-	12	-	-	4,200	
-	_	-	-	1,892	-	16,265	-	-	7	_	-	-
-	-	-	-	1,474	-	11,526	-	-	-	-	-	-
-	-	-	-	3	-	140	-	-	-	-	-	160
-	-	-	-	23,000	-	2,655	-	547	15	-	7,000	1
41	4	 	_	8,207	14	87,410	2,000	8	280	47,826	479,613	50,720
9	-	-	_	8,450	•	422,848	-	207	525	440	62,950	25
-	-	_	-	800	-	42,457	! -	-	-	-	-	1,000
55,921	15,987	5	4,501	8,458	37	50,903	_	91	83	4,504	5,466	-
-	-	-	_	-	-	-	-	-	-	-	-	67,129
-	-	-	-	-	-	93,383	-	-	3	-	-	-
194,249	18,276	251	2,689	8,233	210	5 3,055	1	699	1,348	11,008	26,378	
19	2	-	8	121,101	58	1,030,411	3	1,676	832	50,765	1,285,776	31,168
86,600	8,839	-	508	49,250	26	4,779	-	22	40	7,197	179,000	617
232,564	55,964	57	5,121	96,499	128	7,9 85	3	206	9,300	17,761	90,635	1,502
-	-	-	-	85,038	1	32,667	-	2,118	4,084	7,305	26,000	-
		_				8,612		70	-			
2,216,406	304,896	520	90,288	6 76,4 59	757	2,283,685	2,011	15,842	34,894	284,122	2,643,123	651,018

Comp	Comparison of Returns	for the		rs 1882	Years 1882, 1883, 1884, 1885, 1886, 1887, 1888, 1889,	, 1884,	188	5, 1880	5, 186	7, 188	8, 18	189, 1	1890,	1891	and	1892.
	Изнвике.			.ėe	·2011	len.	Bass		·en.Br	·ej·		• ч		ere .daft.		
YEAR.	Kind.	No.	.bed8	Alewiv	19 H 29 B	Menhad	Btriped	genb.	Bquetes	Двокет	Speniel Ase M	Blaefie	goinsT	banola ala baa	.biap8	H 19d1O ila8 10
1882,	Pounds and Weirs,	28	27,760	28	1,201,449	8 87		1,901,480	67,266	3,280,512	810		40,512	114,843	4,016	• •
1884,	= =	88	5,392	115,886	2,806,203	•	6,950	1,641,129	74,826	1,440,486	8.8	109,094	23,920	288,930	88,980	108 901
1886,	2:	38	15,874	8	1,364,684	. ₩		1,966,248	3,226	1,290,466	ន		41,490	261,595	11,670	572,334
1887		88	50.057	85	1,713,846	127		2,153,504	15,742	2,877,768	2 2		68,075	358.917	10.805	812,810 2,716,892
1880	::	8	25,59	85	17,000,308	8.5		1,331,673	36,043	825,152	25.	-	69,719	289,983	20,163	1,859,924
1891			26,587	58	10,643,504	1,976		3,160,446	98,749	3,045,814	ន្ល		3,476	389,416	11,611	560,794
1893,	::		13,440	84	16,895,378	1,65		2,216,406	304,996	4,706,253 2,283,685	2,011	_	34,881	284,122 2	8,069 ,643,123	1,588,890
1888,	Traps, fykes and irregular	œ	'	6,150	252,685	7,750	,	•	•	288,466	-	,		3,123	3,544	•
1889,	Traps, fykes and irregular	15	2,994	89,616	1,212,942	184,239	2	8	3	64,988	13	2,000	839	2,246	2,060	76,073
1882,	Gill nets and sea seines,	333	1,738	424,630	810,611	683	1,427	99,046	4,206	587,087		191,668	3,5	83,487	3,033	•
1884	: :	8	7	67,312	541,689	1,526	88	7,855	3,254	216,829		136,068	1,578	19,031	2,426	,
1886,	: : :		នុ	397,727	151,782	311	22,5	13,019	24.	75,463	-	25.25 25 25 25 25 25 25 25 25 25 25 25 25 2	38	14,592	200,00	17,826
1886	: :	3 23	92,010	468,984	734,374	94,310	18.	7,70	2,080	683,627		199,546	1,314	30,738	18,701	52,049
1800	: : :	 88:33:	4 5 5 8 8 8	174,213	886,948	202,004	2,6	4,062 1,289	\$ <u>1</u>	271,017	1,488	181,401	25. 13. 13. 13. 13.	88. 12. 12. 13. 13. 13. 13. 13. 13. 13. 13. 13. 13	81,979 81,979	90,008 94,448
1892, 1898,	:::	5 5 5	912 914 910	444,024 201,481	967,567 1,120,514	1,827	1 2 2	1,938	382	688,119 801,368		48 ,100	328	75,614 06,377	14,220 382	28,28 1106,501
1882, 1888, 1884,	Connectiont River seines,	∞ +4	2,770 3,591 1,698	111	111	111	111	111	111	111	111	111	111	111	111	• • •

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	,	•	•	•	•	,	•	,	•	11,630	56,130	13,178		1	,	•	,	•	•	,	•	1	,	6.727	. '			1	,	1	25,275	11.520	6,068		1	1	
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	- 6	2,800		ı	•			960	102,000	001,100	002,000	203,100	000,102,1	1,039,272	1,123,478	957,130	1,267,479	069,296	863,278	902,619	114,550,	870,081	00,000	941,703	011,962,	1,558,659	762.950	610,847	904 440	707 005	454 400	404,409	740,920,	513,001	738,310	,251,994	794,936
850 824 796 58	į	146	? :	100	36	2 8	3	, 2	9	,	•	0000	20,0	11,173	2,012	200	4,904	2,020	000,4	200	200	36.	101.0	9	5	897	391	22	100	300	000	,	0	1	,	1	1
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1886, 1888, 1889, 1890,	889	1883	88	885	886	887	888	889	8	891	892	893		1882,	3	á	8	ģ	8	8	8	9	6	8		1882,	555	884,	885	886	887	888	880	800	201	200	000

134,152 590,669 818,639 2,875,420 2,015,968 1,112,320 594,118 1,620,997 1,598,571 227,980 2,556,781 Other Edible or Bait Flah. Comparison of Returns for the Years 1882, 1883, 1884, 1885, 1886, 1887, 1888, 1889, 1890, 1891 and 1892. 7,049 8,116 8,728 8,72 56,071 40,634 40,634 102,789 83,977 88,194 9,437 27,698 50,164 . 106, .binp8 148,330 197,068 307,971 226,187 320,220 320,220 327,984 422,710 423,541 850,749 112,490 40,059 71,843 44,033 Flounders and Flatfish 18,542 16,967 40,387 46,757 36,807 30,507 47,464 48,678 89,065 70,528 72,634 26,391 33,556 45,940 34,969 1,214 Tautog. 325,473 191,997 245,762 183,946 66,422 240,874 75,96 64,396 64,396 64,396 78,915 111,816 2,377 174,452 11,391 Blueffeb. , 2 8 Spanish Mackerel. 2,743,828 8,876,599 11,667,315 11,667,315 11,867,316 11,967,566 11,067,566 3,801,393 3,209,564 11,167,617 11,507,617 11,507,617 11,507,617 11,507,617 11,507,617 11,507,617 11,507,617 1,430,496 338,286 1,160,081 Mackerel. 111,403 71,411 93,773 78,060 19,402 18,367 18,367 129,660 46,130 90,284 70,345 806,287 16,134 16,080 58,678 Squetesgue. 381,500 2,090,526 1,854,837 1,648,984 1,979,184 1,979,262 2,144,973 1,672,610 1,335,821 356,712 356,712 3,100,985 2,216,985 2,216,985 472,363 166,711 ·dnog 1,442 5,701 2,005 2,103 Brubeq Bess 8,735 509,907 15,801 49,221 45,630 1,556,036 1,556,036 1,556,036 1,506,052 1,506,053 1 1,438,526 294,106 38,420 48,280 Menbaden. 1,512,060 418,605 8,347,892 6,646,770 1,520,466 7,609,633 14,919,159 5,482,120 11,241,072 17,241,072 17,241,072 6,323,861 825,166 3,198,878 5,026,304 Ben Herring 642,287 4,446,280 4,178,682 2,383,781 3,147,750 3,147,750 3,108,642 3,108,642 3,617,929 3,617,929 3,617,929 3,617,929 3,617,929 3,617,929 3,617,923 4,165,576 1,393,969 564,009 75,099 546,613 Alewives. 7, 88 -44,734 116,160 17,609 17,609 19,282 19,292 19,293 37,346 16,928 16,928 ゖヹ 152 129,908 -88,9 .bad8 No. ۱ ۲ 18 ۱ 2 Increase of 1888 over 1887. Decrease of 1888 below 1887, Increase of 1886 over 1885, . Decrease of 1886 below 1886, Increase of 1887 over 1886, . Decrease of 1887 below 1886, Increase of 1885 over 1884, . Decrease of 1885 below 1884, Other fresh.water seines, FISHERIES. Klnd. Total 1 YEAR. 1882, 1884, 1886, 1886, 1886, 1880, 1890,

- 108,739 150,000 - 12,249,060	150,000 12,249,666 2,790,316 3,139	12,249,666		2,790,316	3,139		80,208	836,789 89,808 2,640,286 1,796 165,179 2,111 - 104,726 -	1,796	165,179	2,111	104,726	180,949	859,427
61 11,168 679,009 14,437,039	579,009 14,43	14,43	7,039	2,605,452	898	979,109	4,488	4,488 346,510 2,036 166,339 - 46,243 87,064 118,794	2,036	166,339	46,243	87,064	118,794	903,673
2,492 1,915,902 5,625,625 5,540 5,640 2,804,223 68,754 1,701,947 2,818 158,425 7,165 175,820 -	1,915,902 6,62	6,62	3,625	2,431,752	5,640	2,804,223	68,754	1,701,947	2,818	158,425	7,165	175,820	18,812	518,202
9 20,418 1,774,899 6,132,327	1,774,899 6,132	6,132	728,	6,132,327 4,378,252	189	631 - 187,012 28,989 2,184,788 - 364 19,212 - 12,884 7,301 - 45,783 1,026,879	28,989	2,184,788	364	19,212	12,384	1,301	45,783	1,026,879
1,546 975,663 2,519,220 4,150,776 1,711	975,663 2,516	2,516	,220	4,150,776	1,711	207,376 207,876 2,800,260 2,800,260 2,800,260 2,800,260 2,800,260 2,800,260 2,800,260	235,942	2,809,266	2,034	7,827	176,01	72,792	297,805	22,426

SEVENTH ANNUAL REPORT

OF THE

CONTROLLER OF COUNTY ACCOUNTS.

FEBRUARY, 1894.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 Post Office Square.
1894.

Commonwealth of Massachusetts.

Office of the Secretary, Boston, Feb. 1, 1894.

Hon. GEORGE v. L. MEYER, Speaker House of Representatives.

SIR: — I have the honor to transmit herewith Public Document No. 29, being the Report of the Controller of County Accounts.

Very respectfully,

WM. M. OLIN,

Secretary.

Commonwealth of Massachusetts.

OFFICE OF CONTROLLER OF COUNTY ACCOUNTS, No. 9 PARK STREET, BOSTON, Feb. 1, 1894.

To the Honorable Senate and House of Representatives.

In compliance with law I have the honor to submit my seventh annual report. Under the provisions of chapter 144 of the Acts of 1893, I sent to the Secretary of the Commonwealth, on the first day of the present session of the Legislature, my recommendations and suggestions for legislative action.

I inadvertently omitted one topic which I deem of considerable importance, and will add that now. It is that the per diem pay of special justices and clerks pro tempore of the inferior courts be more specifically determined. question, plainly stated, is, How many days make a year in the inferior courts? As the compensation of special justices and clerks pro tempore may come out of the pockets of the standing justices and clerks, the views of those officers are not harmonious, and the practice in the several counties is not uniform. When it is remembered that in some courts it makes a difference of a dollar and a half a day to the special justice whether Sundays and legal holidays are to be counted in or out in determining the divisor in the problem, and when the great number of the courts is kept in view, it will be apparent that the question is not a trifling one. It is claimed on the one hand that the courts are open every day in the year to hear complaints and issue warrants. On the other hand it is said that chapter 396

of the Acts of 1893 provides that clerks may issue all warrants, and that therefore there is no need of the courts being open every day, and that as a matter of practice they are not open, and that the clerks not only issue warrants, but also hear complaints on Sundays and holidays. The matter should be settled once for all.

I repeat the recommendations already referred to, that the report may be complete in itself.

- 2. That there be a joint legislative committee on County I can do no better than to quote from the last annual message of Governor Long: "It is a suggestion worth considering whether the House committee on County Estimates might not be made a joint committee to consider county affairs. As our counties increase in population, and their receipts and expenditures become more extensive, it would be well if they could have something of the same relation to their officials and finances which towns now have directly with theirs through town meetings, or rather the people of the Commonwealth, or of cities with theirs through representation." The Legislature has a joint committee on Cities, and another on Towns. Why should not counties receive the attention of a like committee? The House committee on County Estimates seems to deal with nothing but the question of taxation. Why should not all county matters go to one committee? There is no constitutional objection, as any question of revenue could be reported in the House. Under the existing practice bills from the committee on County Estimates go into the Senate, where no senator has the special information that he would have had he been on the committee which heard and decided in the first instance the matter in hand. The receipts of counties, not including Suffolk, for the year 1893 were about \$3.500,000.
- 3. That the law relating to payment of fees from naturalization to law library associations be revised. Since the present law was fixed many statutes have been enacted which affect this question. Some counties have no law library associations, and the question of appropriation for the libraries in such counties is in some doubt. The

amounts paid by the counties, not including Suffolk, were in —

1891, .	•		•	•	\$15,820 92
1892, .				•	19,607 19
1893					23,695 15

- 4. That county commissioners be forbidden to pass blanket orders to borrow money. The facilities for holding special meetings in cases of emergency are so great that there is little or no force in the argument of convenience. A treasurer should be authorized to borrow what he needs at a given time, and not have authority in January to borrow all he may need in anticipation of the taxes.
- 5. That section 25 of chapter 220 of the Public Statutes be repealed. This fee to the sheriff for custody of prisoners is not allowed in all the counties. The sheriff's salary should be his only compensation.
- 6. That in all criminal cases in the inferior courts and before trial justices, where appeals are taken, defendants should be required to give a bond, in place of the recognizance, as in civil cases and in bastardy. I believe such a law would promote justice, as well as put money in county and town treasuries. To sign a bond is a different matter from standing up in court and bowing the head when asked to be responsible for the appearance of a defendant in a higher court. Men are reluctant to sign a bond; there is no escape from the signature. Recognition of sureties would be easy. The fact that only few forfeited recognizances bring money into the courts is well known to the legal profession and proves that there is something wrong somewhere. It is equally well known that appeals are taken not because justice has not been done, but because it has been done; not because defendants choose to be tried by jury, but because they do not wish to be tried at all. An appeal gives time and delay, with opportunity for witnesses to die, move away or be tampered with, to interview the district attorney, and in every other possible way defeat and delay justice. There is little or no force in the argument that it would take too much time to make bonds. They would be all printed and ready to insert names and

dates of parties and sureties, and that is all. The sureties now have to be examined just as they would be if bonds were given. The number of appeals would be so much reduced that the work as a whole, in my judgment, would be diminished and not increased by this proposed change. It is respectfully submitted that this proposition will meet with the approval of the bench and bar of this Commonwealth. The right of appeal and trial by jury must be preserved. The 80,000 defendants who go through our inferior courts annually have their rights, to wit, to a speedy and impartial trial. At the same time the 2,150,000 good citizens who do not appear in any court have their rights. Among these is the right to have criminal business disposed of in the most expeditious manner consistent with justice and decorum. In civil matters there are various contrivances, not always efficacious, for discouraging frivolous appeals. Why not also discourage frivolous appeals on the criminal side? In 1893 there were 5,370 criminal cases before the superior court, an increase of 164 over 1892, and all these were appeals, as the grand jury cases fell off 90.

- 7. I incline to recommend that in cases of damages to domestic animals by dogs the clerks of the county commissioners be required to make a transcript of the record, showing the amounts due to persons in each town and city, and forward the same with the check of the county treasurer to each town or city treasurer, who shall disburse the same to the parties entitled thereto. By this method the damages assessed would get into the town and city reports, would be publicly discussed, and in my opinion the price of hens and sheep would go down materially. Obtaining damage from the counties for depredations by dogs has become quite an industry. Town and city treasurers can more easily identify persons to whom damages are awarded, a less number of checks will be outstanding, and all accounts will be more simple.
- 8. That the salaries attached to this office be increased in proportion to the increased labor and responsibility put upon the office since its establishment seven years ago.

1894.7

The receipts of county treasurers are half a million dollars greater than in 1887, and this involves the examination of the vouchers, on both sides of the account, of a million dollars.

Some thirty-five acts relating to county and court affairs have been put upon the statute books. Those that have specially increased the labor or responsibility of the office are:—

Chapter 380 of 1890, which abolished the old county examining boards, and required the controller to certify to the accuracy of the accounts of county treasurers. This duty is not put upon any other auditing or examining board or commission in the Commonwealth.

Chapter 257 of 1893 requires the controller or his deputies to examine, at least once every year, all the official bonds of county officers. The number of these bonds is not less than 220, and their thorough examination requires a great amount of time and travel, as well as responsibility.

Chapter 273 of 1893 requires the controller to audit and certify the monthly travelling expenses of county commissioners. The office is essentially inquisitorial, dealing with individuals, and not with things or corporations. Public officers are not only called upon to show balances, but also perquisites. The office is all the time in contact with entrenched power. The work, too, is mainly outside the office, and the commissioner who travels has a harder task than the one who does his work in the home office and sleeps in his own bed every night.

The pay of my two deputies is manifestly too small. They are not clerks, but do the same kind of work that I do. Comparison of their duties with those of chief clerks in the various departments and offices of the State will show to a reasonable mind that salaries need at least a readjustment.

THE TABLES. — THE COUNTY TREASURERS.

There is little in the tables that calls for special remark. The total receipts of the county treasurers are \$42,000 less than last year. Bristol looms up in the list of large receipts

and expenditures. This is mainly from expense of new county buildings and from one or two capital trials. From the courts come \$3,000 more than in 1892, showing that hard times do not necessarily reduce litigation.

Sheriffs pay in about \$5,000 less than last year.

The fees from naturalization increased more than \$3,000. The significant fact here is that 1893 was what is called an "off year."

Masters of houses of correction fell off \$11,000. Their receipts from fines now go mainly to towns and cities.

The fees from clerks of courts come short of last year by \$400. The slight reduction appears to be in Bristol, Hampden and Worcester.

The counties have paid for bridges, highways and for land damages \$114,000 less than in 1892, and have received from the municipalities, in the same behalf, \$9,000 more.

CLERKS OF COURTS.

These officers have sold more writs and made more entries than in 1892. The notable increase is in the superior court for Suffolk and Middlesex counties. There is a slight falling off in the island counties, in Hampshire and Worcester, and in the supreme judicial court of Suffolk. This latter is due to the fact, mainly, that equity and probate appeals are about all the entries that now go into that court for trial. The receipts for term fees and executions have well-nigh disappeared. The receipts for certificates and affidavits, orders and copies, do not much differ from last year. The receipts for naturalization are only \$650, showing that the inferior courts or United States tribunals do the most of that business.

DISTRICT COURTS.

These courts have received in fines about \$13,000 more than in 1892. They have also sold more writs and made about 400 more civil entries, the notable increase being in the first and third district courts of Eastern Middlesex and in the central at Worcester. These courts have received more than \$10,000 for naturalization.

The restoration of the fine for drunkenness brought 9,069 more trials for that offence than in 1892, and resulted, as above stated, in an increase of fines paid. I believe the discretion of the judges is safe on this question of a fine for drunkenness. These courts paid to cities and towns about \$64,000 last year. I do not hear the policy of paying fines to cities and towns, and making them sustain their own police force, longer questioned.

POLICE COURTS.

These courts have received in fines \$8,200 more than in 1892. They have also kept pace with the other courts in increase of writs and entries. The courts at Lowell and Springfield show the greatest increase in civil business. Police courts have also done a large business in naturalization, the receipts being \$8,100. The increased payment to towns and cities over last year is \$7,000.

MUNICIPAL COURTS.

The receipts from fines in these courts are \$20,000 more than last year, and that is also the excess over last year in amount paid over to the collector of Boston. The receipts from the central court of Boston increased \$16,000, and that in Dorchester doubled. It is a remarkable fact that all these courts in Boston took but \$6 for naturalization. The fees in civil cases went up from about \$14,000 to \$16,000, and of this latter sum \$15,000 came from the central court of Boston, the increase in that court being \$1,139.

TRIAL JUSTICES.

These officers received in fines \$1,500 more and paid over to towns about \$900 more than in 1892. It may be said with truth that the records of all the courts show an increase of business over previous years.

SHERIFFS.

The sheriffs received in fines \$6,100 less than last year; the amount from forfeitures was about the same. It is

12 CONTROLLER OF COUNTY ACCOUNTS. [Feb.'94.

noticeable that the only counties which return funds received from forfeited recognizances are Bristol, Hampden, Norfolk and Worcester.

Keepers of Jails and Masters of Houses of Correction.

These officers have received from fines about \$4,000 more than last year. From labor of prisoners about \$88,000 has gone into the treasuries, only \$12,000 less than last year. It must be admitted that here is a favorable showing, when the hard times and the general condition of prison labor are kept in view.

EDWARD P. LORING,

Controller of County Accounts.

APPENDIX.

11,719 50 4,214 40

16,939 38

10,368 70 5,543 73

4,206 38

1,393 26

2,006 29

816 40

98 609 84

11,801 96

11 00 300 00 767 06

278 10

2,650 00 140,000 00 90,000 00 160,000 00 \$1,489,503 01

Nantucket, Norfolk, .

2,048 62

15,868 06 18,795 00 28,202 40 \$168,818 72

8,326 44 2,282 09

278 00

9,838 10 \$108,300 42

8,158 54 86,608 55

5,566 45

2,413 00 \$14,780 88

Worcester, Plymouth,

Edward A. Brown,

\$28,7u8 18

415 60

8,702 40

17,078 20

12,985 00

\$364 82 1,806 20 21,334 50

Licenses. Dog

of Houses of Correction. Masters

14

Table No. 1. — Returns of County Treasurers for the Year ending Dec. 31, 1893.

	Jailers.	•	1	\$474 86	•	275 00	ı	8	•	2,832 15
	Sheriffe.	00 6\$	608 36	2,665 16	8 9	8,862 60	163 12	6,351 43	8,007 02	6,831 98
	Naturaliza.	•	00 616\$	8,016 00	8 7	2,547 00	•	819 00	280 60	3,553 00
RECEIPTS.	Courts.	\$177 00	1,219 36	805 45	90 07	8,893 34	23 00	8,326 47	144 30	1,785 10
	Tax Collections.	\$18,000 00	75,000 00	200,000 00	7,500 00	246,500 00	31,943 01	130,000 00	48,000 00	850,000 00
	County.	Barnstable, .	Berkshire, .	Bristol,	Dukes County, .	Essex, .	Franklin,	Hampden, .	Hampsbire, .	Middlesex, .
1		•	•	•	•	•	•	•	•	•
		•	•	•	•	•	•	•	•	•
	e e	•	•	•	•	•	•	•	•	•
	Твелечв.	Clarendon A. Freeman,	George H. Tucker,	George F. Pratt, .	Jonathan H. Munroe, .	E. Kendall Jenkins, .	Eugene A. Newcome, .	William C. Marsh,	Lewis Warner,	Joseph O. Hayden,

Henry Paddock, . Charles H. Smith, Albert Davis,

Table No. 1.—Returns of County Treasurers for the Year ending Dec. 31, 1893—Continued.

RECEIPTS.

Treasurer.			County.	Intorest.	Cities and Towns on Account of Highways and Bridges.	Loans.	Clerks of	Truent Schools.	Miscellane- ous.	Balance on Hand Jan. 1, 1893.	Total Beceipte.
Clarendon A. Freeman,	•	•	Barnstable, .	'	\$6,687 16	\$13,000 00	\$266 75	•	\$70 45	82,677 57	\$44,137 75
George H. Tucker,	•	•	Berksbire, .	\$71 29	•	45,500 00	1,149 47	•	902 47	32,335 36	167,546 91
George F. Pratt,	•	•	Bristol,	1,360 00	•	137,000 00	2,049 98	\$3,502 84	400 75	122,200 36	515,155 64
Jonathan H. Munroe, .	•	•	Dukes County, .	•	00 006	•	8 3	•	1 8	5,871 08	18,664 18
E. Kendall Jenkins, .	•	•	Essex,	2,209 69	2,777 66	44,000 00	8,979 80	6,147 66	1,969 38	168,491 63	818,818 68
Eugene A. Newcome, .	.•	•	Franklin,	•	00 974 974	00 000'9	146 76	,	8	10,341 83	88 884'99
William C. March,	•	•	Hampden, .	180 97	•	95,800 00	2,684 50	1,518 89	296 47	2,443 90	257,086 71
Lewis Warner,	•	•	Hampshire, .	128 21	,	30,000 00	114 21	,	8 93	607 32	89 619'06
Joseph O. Hayden,	•	•	Middlesex, .	1,201 70	•	269,825 00	6,412 06	,	623 10	48,219 59	771,594 92
Henry Paddock,	•	•	Nantucket, .	'	\$	•	81 80	•	8 .	678 66	8,917 36
Charles H. Smith,	•	•	Norfolk,	868 36	•	84,000 00	1,351 72	1,663 06	347 00	71,262 52	321,127 77
Albert Davis,	•	•	Plymouth, .	113 98	19,688 39	70,000 00	972 60	681 89	90 119	5,416 82	206,619 29
Edward A. Brown,	•	•	Worcester, .	924 03	•	20,000 00	2,937 57	2,797 59	1,160 91	78,550 03	301,729 67
				\$6,558 32	\$29,798 60	\$815,125 00	\$23,409 61	\$16,261 43	\$5,632 61	\$683,505 17	\$3,262,823 74

Table No. 1.—Returns of County Treasurers for the Year ending Dec. 31, 1893—Continued.

Treasurer.	#			County.		Interest.	Support of Prisoners.	Salarice.	Dog License Money refunded and paid for Damages.	Highways and Bridges and Land Damages.	Build. ing, Repairing and Furnishing County Buildings.	Paid on Principal of County Debt.
Clarendon A. Freeman,	٠.		•	Barnstable, .	•	\$506 06	\$2,348 96	\$5,761 16	\$3,001 46	\$3,981 64	\$11,824.57	•
George H. Tucker,	•	•	•	Berkehire, .	•	8,086 42	9,672 88	24,945 94	7,863 82	2,600 80	12,867 63	\$10,000 00
George F. Pratt, .	•	•	•	Bristol,	•	20,988 33	61,161 72	49,326 10	15,221 80	20,554 86	104,712 91	40,000 00
Jonathan H. Munroe, .	•	•	•	Dukes County,	•	610 98	101 22	1,906 26	416 60	134 51	196 62	2,526 00
E. Kendall Jenkins, .	•	•	•	Essex,	•	12,335 64	62,941 06	43,088 66	22,675 76	16,805 17	4,275 80	00 000'09
Rugene A. Newcome,	•	•	•	Frankilo, .	•	1,666 04	1,600 63	7,830 32	4,443 84	2,208 78	1,921 01	2,500 00
William C. March,		•	•	Hampden, .	•	17,168 84	14,444 30	88,756 20	10,711 46	16,589 41	4,681 26	26,000 00
Lewis Warner, .	•	•	•	Hampshire, .	•	4,886 24	7,608 02	13,361 62	4,814 83	1,645 94	183 44	8,000 00
Joseph O. Hayden,	•	•	•	Middlesex, .	•	10,716 98	114,547 06	68,960 69	40,265 11	17,222 08	26,569 82	80,000 00
Henry Paddock, .	•	•	•	Nantucket, .	•	•	182 74	1,392 98	828 00	400 01	193 76	1
Charles H. Smith,		•	•	Norfolk, .	••	2,023 86	14,154 67	20,881 00	15,894 27	8,476 40	68,778 45	•
Albert Davis, .	•	•	•	Plymouth, .	•	8,400 14	6,729 26	22,770 79	13,907 85	13,068 77	1,848 00	12,000 00
Edward A. Brown,		•	•	Worcester, .		273 28	85,195 94	44,624 56	28,203 38	2,500 00	20,190 46	•
						\$87,653 26	\$320,877 45	\$338,596 27	\$167,676 17	\$104,222 82	\$247,733 23	\$181,025 00

Table No. 1. — Returns of County Treasurers for the Year ending Dec. 31, 1893 — Continued.

Treasurer.		County.	Paid on Temporary Loans.	Expenses Criminal Prosecutions.	Expenses Terms of Court.	Medical Examiners and Inquests.	Auditors and Masters.	Sheriff For Custody of Prisoners.	Expenses of District and Police Courts.
Clarendon A. Freeman,	•	Barnstable,	\$4,000 00	\$922 40	6 673 59	\$142 80	•	\$50 00	\$1,702 51
Geo. H Tucker,	•	Berkshire,	39,500 00	6,172 21	6,480 06	716 35	\$160 00	100 00	1,812 75
Geo. F. Pratt,	•	Bristol,	47,000 00	21,801 26	20,529 38	2,945 52	1,878 45	•	5,760 97
Jonathan H. Munroe, .	•	Dukes County	•	462 40	917 39	31 20	•	8	•
E. Kendall Jenkins, .	•	Essex,	44,000 00	12,144 48	24,185 11	1,695 43	1,883 75		12,615 18
Eugene A. Newcome,	•	Franklin,	00 000'9	4,466 63	4,627 46	316 20	8	40 00	•
William C. Marsh, .	•	Hampden,	87,000 00	7,018 42	14,706 76	2,233 50	797 00	•	2,033 99
Lewis Warner,	•	Hampshire,	32,000 00	2,789 89	6,823 56	481 15	46 00	•	1
Joseph O. Hayden, .	•	Middlenex,	235,200 00	37,763 80	36,239 97	8,896 50	86 188'9	150 00	27,273 36
Henry Paddock,	•	Nantucket,	•	300 70	OS 870	13 00	•		•
Charles H. Smith,	•	Norfolk,	104,000 00	22,618 86	10,595 47	678 90	806 25	,	4,146 01
Albert Davis,	•	Plymouth,	00 000'06	4,223 51	14,063 74	99 209	836 00	,	1,268 19
Edward A. Brown, .	•	Worcester,	20,000 00	16,677 12	26,031 57	2,649 40	2,843 80	8	11,462 66
	_		\$108,700 00	\$137,431 17	\$166,961 86	\$15,712 50	\$14,594 23	\$885 00	\$68,075 51

Table No. 1. — Returns of County Treasurers for the Year ending Dec. 31, 1893 — Continued.

			M	expenditures.	RB.				
Trrasurer.		County.	Copying, Recording and Indexing.	Printing and Stationery.	Law Libraries.	Fuel, Light, etc., County Buildings.	Truent Behool.	Commitment of Insene	Travelling Expenses of County Commissioners.
Clarendon A. Freeman, .		. Barnstable, .	\$257 01	\$614 31	\$219 50	\$874 18	•	\$330 61	\$304 24
George H. Tucker,		Berkshire,	169 36	1,062 86	1,970 00	708 10	\$1,457 99	08 040	24 04
George F. Pratt,		Bristol,	6,462 57	2,607 80	408 75	6,290 80	5,858 77	2,077 67	289 10
Jonathan H. Munroe,	•	. Dukes County, .	ı	231 13	31 50	96 27	,	114 30	1
E. Kendall Jenkins,	•	. Kasex,	4,806 00	2,060 28	4,547 00	6,336 37	11,439 35	8,371 81	893 15
Eugene A. Newcome,	•	Franklin,	2,771 18	700 68	00 008	1,615 40	,	452 04	188 25
William C. Marsh,	•	. Hampden,	1,150 00	1,323 66	2,868 95	5,918 22	81 069'9	1,247 80	78 81
Lewis Warner,		. Hampshire,	1,136 00	1,863 80	1,669 80	1,590 97	200 00	381 96	1
Joseph O. Hayden,	•	. Middlesex, .	18,860 81	8,061 41	6,568 00	6,367 25	25,719 87	•	885 380
Henry Paddock,	•	. Nantucket, .	00 19	174 88	•	52 08	•	89 10	ı
Charles H. Smith,	•	. Norfolk,	00 009	2,539 43	٠	4,592 09	4,861 96	770 87	181 49
Albert Davis,		Plymouth,	882 68	1,657 85	861 50	4,022 18	2,444 41	1,157 76	200 48
Edward A. Brown,		. Worcester, .	8,872 98	8,745 91	6,276 15	5,665 72	10,412 56	8,012 61	٠
			\$40,618 08	\$26,633 39	\$28,695 15	644 ,127 58	867,475 09	\$18,965 81	\$2,090 90

90 000

90 008

2,500 00 160 00 1,200 00

1,200 00

,500 00 1,800 00

90 00g

Salary of Treasurer.

Table No. 1.—Returns of County Treasurers for the Year ending Dec. 31, 1893—Concluded.

98,000 00 09,625 00 164,229 35 County Debt, 176,000 00 582,500 00 14,156 00 90,000 00 37,500 00 108,300 01 Dec. 31, 1893. Amount of \$3,262,823 74 144,187 75 167,545 91 515,155 64 13,664 13 15,812 63 56,393 38 11,086 71 90,549 58 71,594 92 8,917 36 77 721,128 206,619 29 301,729 67 Expenditures. Total \$26,758 16 6,706 96 16 8 10,993 43 3,000 00 \$7,042 77 Deposits in Banks not on Interest. BALANCE IN TREASURY, DEC. 31, 1893. 433 31 202 14,107 60 2,267 77 58,126 26 1444,550 86 52,583 26 126,296 47 88,966 68 171,478 38 Deposits in Banks on Interest. EXPENDITURES. 326 16 276 79 101 86 946 57 \$906 44 613 41 554 59 ,092 76 66,819 07 Cash. 152 50 2,754 95 1,312 87 172 00 13 00 158 75 88 89 88,566 74 2,272 38 1,123 86 Miscellane. 62 ous. Dukes County, Barnstable, . Hampshire, . County. Nantucket, Worcester, Middlesex, Berkshire, Hampden, Plymouth, Bristol, . Franklin, Essex, . Norfolk, TREASURER. Jonathan H. Munroe, . Clarendon A. Freeman, Engene A. Newcome, . E. Kendall Jenkins, Edward A. Brown, Joseph O. Hayden, Geo. H. Tucker, . William C. Marsh, Henry Paddock, Oharles H. Smith, Lewis Warner, Geo. F. Pratt, Albert Davis,

Table No. 2. — Returns of Clerks of Courts for the Year ending Dec. 31, 1893. RECEIPTS.

Total Receipta.	\$350 75 2,071 98 2,024 14 5,024 14 14,276 94 2,710 70 1,656 60 11,656 60 15,631 61 15,631 61 2,724 13	8,097 58 38,940 94 22,139 80 11,502 13	\$136,068 50
Balance on hand Jan. 1, 1893.	\$577.22 831.96 8,478.91 1,809.84 11.84.60 747.55	300 40 8,530 06 5,000 00 3,141 06	\$30,642 35
Tom Other	220 28 28 28 28 28 28 28 28 28 28 28 28 28	3,471 18	84,641 78
Payments into Court under Court under Btatute and H Lu Iea of Court.	400 00 400 00 1,632 38 2,002 28 2,830 08 800 00 1,669 86 2,686 02 1,744 13	200 00 7,725 99 17,000 00 5,047 00	940,788 91
Printing Lan Cases.	\$70 00 37 13 173 50 173 50 19 00 19 00 19 122 75 172 76 172 60 408 00	2,380 00	81,671 16
Maturalization.	#14 00 116 00 116 00 116 00 116 00	18 00 804 00	00 0994
Orders and Copies.	198 45 198 45 2 00 328 30 117 96 529 66 529 66 521 80 88 25	6 06 646 06 59 15	62,140 83
Certificates and Affidavite.	128 10 128 10 128 10 128 10 156 25 156 25 157 10 156 25 157 10 15	191 25 1,052 75 121 30 120 50	62,523 36
Executions.	8 88888	46 76	\$82 66
Term Fees.	1 1 8 90 1 1 1 1 8 80 1 1 1	, 64 , 64 , 64	\$77 TO
Civil Entries.	\$216 00 \$221 00 \$221 00 \$3,286 00 \$1,121 00 \$4,707 00 \$4,707 00 \$1,131 00 \$21 00	1,466 00 17,022 00 2,685 00	637,178 00
Sales of Write.	25 28 22 25 25 25 25 25 25 25 25 25 25 25 25	5 30 384 85 37 10	\$670 71
Fees accrued prior to July 1, 1888.	1 1 1 1 9 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1	- - 21 40	08 98
County.	Barnstable, Berkshire, Bristol, Dukes Co., Brastin, Franklin, Hampehire, Middlesex, Morfolk, Plymouth,	Suffolk, Suffolk, Worcester, .	
CLERK OF COURT.		Judicial, volteme Judicial), Joseph A. Willard (Superfor Civil), John P. Manning (Superior Criminal), Theodure S. Johnson,	

Table No. 2.—Returns of Clerks of Courts for the Year ending Dec. 31, 1893—Concluded.

Barnstable,	#506 85 231 96 8,405 97	\$326 58 00 500 00 1,606 62	\$30 75 \$1,000 2,011 98 2,800 2,824 14 4,000 66 45 600 2,710 76 18,000 600 600 600 600 600 600 600 600 600
1,151 47		8826 53 00 500 00 1,606 62	28232
1173 66 66 66 7 173 50 66 66 67 173 60 66 66 67 67 67 67 67 67 67 67 67 67 67		1,606 62	2322
0.17)		1,605 62	425
8,038 6.6 - 259 00		1,606 62	35
708 01 708 01 1,614 20 6,412 05 8,8 5 1,461 97 6,792 56 2,389 00		•	76
2,084,60 \$2.25 286,80 6,412.05 5.20	3	.7	•
1,014 20	8	7 50 1,955 84	4
. 64418 06 5 20	_	8	8
8 8 8 5 1,461 97 2 896 50 2,896 00 2 2,896 00	4,228 92	4,985 44	5
1,461 97 - 396 50 980 00 - 2,890 00	_	_	2
980 00 - 2,899 00	25	789 07	~
4,792 55 - 2,880 00		_	13
	340	180 45	28
19,724 36 - 2,566 78	183	78 8,453	ま
- 139 30	20,200 00	1,800 00	8
3,243 57 10 70 -	6,833 04	1,414 82	22
\$49,281 36 \$18 15 \$6,242 21 \$57.	857,842 21 8642 24	822,042 83	\$136,068 50

Table No. 3.—Returns of District Courts for the Year ending Dec. 31, 1893. RECEIPTS.

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			1		1 .	- - -	- -	8	- -	- -	
Frederic C. Swift, instice, Barnstable.	First District Barnstable.	A1 000 00			88		,			A11 50	,
James H Honkins instice Provincetown	Second District Rarnstable	8	2	_	2	8				21.6	
Honer of Lyons slow North Adoms	Northern Doubables				3						2 114
Mr. D. delib alach Distance 12	Comment Destablish	3		,			3			3 2	38
W. D. SHILLI, CICIA, LIUSHEIL,	Central Der Kenire,		70 00								3 3
D. J. Coleman, clerk, Great Barrington,	Southern Berkshire,		27.	•							82 00
A. B. Leonard, clerk, Fall River, .	Second District Bristol	9.540 28	553 27	,	- 58 80	,					8
T. J. Cobb. clerk. New Bedford.	Third District Bristol		2	£240 50		•					867 00
Albert Fuller, clark Tannton	First District Bristol.	8 143 60	28 07	, '	5						178 00
G W Cate instice Ameabure	Second District Fesov		3		3					7	3
William Dawn aloub Calom	Pinet District Doors	36.0	\$)	2					7 5	1 6
William Ferry, clerk, Salem,	FIRST DISTRICT PRSSEX,		3		3	,	3			2	3 787
George Robinson, justice, Palmer,	Eastern Hampden,	611 49		•	,	•				22	•
Henry Fuller, clerk, Westfield,	Western Hampden,	915 69	•	,	8	,	•			8	8
H. H. Chilson, clerk, Northampton.	Hampshire	2.312 00	•	,	8	,	•	36 95		17 25	80
G. W. Banderson, clerk, Aver.	First District Northern Middlesex.			,	1	,	800 00			4 75	25
J S Kerne inetice Concord		200					3			9 0	5
T TT Lad Justice, Concolla,	Wine Winderson,			•			,			3 8	
J. H. Ladd, clerk, South Framingham, .	First District Southern Middlesex,		3	•		,	•			3 18	
W. N. Tyler, clerk, Malden,	First District Eastern Middlesex, .			,	,		8			485 25	
E. W. Law, clerk, Cambridge,	Third District Eastern Middlesex, .	5,363 50	,	,	•	,	•			396 75	
Dudley Roberts, clerk, Waltham,	Second District Eastern Middlesex,	2,673 00	•	•	200	•	208	31 08		19 75	8
Arthur E Gage, clerk, Woburn	Fourth District Eastern Middlesex.		•	,		•	•			88 18	
J. P. S. Churchill, clerk, Ouincy.	East Norfolk		•	•	00	,	300 00			147 83	
B. R. Doody, elerk, Stonghton.	Southern Norfolk.		84 52	•	•	•	1.300 00			24 75	
×	Second District Plymouth.		•	•	,	8	•			2	
A.	Third District Plymouth.		193 18	•	2	8	10 00	1 05		2 26	
-	Fourth District Plymouth.		•	•	2		810 00	4			
W E Howard clark Clinton	Second District Festern Worcester				3 ,	. (3			77.	
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ġ.	FIRE District Northern Worcester,			-	33	33	•	2		31	
A. Dewey,			9	3	3	8	•			2 29	
Clark Jillsen, justice, Southbridge, .	First District Southern Worcester,		11 86	•	•	•	•	8		98 6	•
Arthur A. Putnam, justice, Uxbridge, .	Second District Southern Worcester,	1,782 62		•	2		100	2		8	•
	First District Eastern Worcester.	611 21	•	•		•		30 8		8	•
H	Central Worcester,	7,707 27	•	•	,	•	4,550 00	20 20	1,061 00	206 75	788 00
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		\$81,081 29 \$2,091	8	\$270 50 \$107 50	_	8 8	\$12,505 62 \$798 58 \$6,520 25 \$1,975 98	198 68	6,620 25	61,975 98	64 ,385 00
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3. — Returns of District Courts for the Year ending Dec. 31, 1893 — Continued.	
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Dec.	
ending	
Year	
the	PTB
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Courts	出出
District	
of	
Returns	
LE No. 3.	
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Total Receipts.	\$2,380 10	1,454 76	_		8,401	30 20,846 62	10,476	6,780	3,156	5,542		2,126	6,365	2,088	2,221	2,767		774		201.0	8.50	00.0				200	0,020		2,945.08	200		17,020 87	44 \$163,818 66
Balance on handJan.1, 1893,	_	•	4 42	•	210			1,021	48	'	9	•		8		1			2 8		186 84	\	1	; '			7. 91	:	, <u>e</u>	3	•	'	196'8
Оґрет Мовеув.	<u>'</u>	1		•	1	•	,	•	,	,	•	,	\$15 70	•		, ;	8	•		•				4 78	•	1			•		1	•	\$28 18
Clty or Town — Costs in By-Laws.		1		•	'	•	•	,	,		•	•	,	•	•				,	•		!			•								<u> </u>
From County other Crim- inal Costs.		•	ı	•	88 85	•	•	•	ı	•	•	1 59	1	ı		•	表 오	, 8	3	•	• 1	,	1	1)	•	, 8	3	•	•	٠	\$108 98
From County for Criminal Costs, Wit- ness Fees.	\$300 00	296 46	_	849 30	577 60	4,061 22	792 00	1,000 40	101	163 90	400 00	428 40	800	200 00	90 90 7	•	,	, ;	O# 200	38	38								8 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6				\$15,040 18
Salary from County.	\$1,000 00	_	_	00 006	_	1,800 00	Ξ	1,100 00	1,200 00	_	1,200 00	200 00	1,150 00	_	8 8	_	_		38		35						38				Ξ	2,250 00	\$32,925 45
Money paid into Court.		,	•		#265 SZ	•	•	42 8	88	ı	,	8 8	18 20			•	78 10	, ;	C7. 21	1 25	38	3)	•	ı	•	,	,	•	•		\$616 46
Fees not pay- able to Public Authority.	•	•	8 143 00	53 25		124 75			46 00								8													3	•	•	\$1,952 70
	First District, Barnstable,	-		Central Berkshire,	Southern Berkshire	Second District Bristol,	Third District Bristol	First District Bristol	Second District Essex	First District Essex	Fastern Hampden.	Western Hampden.	Hampshire.	First District Northern Middlesex.	Central Middlesex,	First District Southern Middlesex, .	First District Eastern Middlesex, .	Third District Eastern Middlesex, .	Second District Eastern Middlesex,	Fourth District Eastern Middlesex,	Eastern Norfolk,	Southern Norioik,	Second District Flymouth,	Inite District Flymouth.	Fourth District Flymouth,	Second District Eastern Wordester,	First District Northern Worcester,	I DILL District continer in or center,	First District Southern Worcester,	Second District Southern Worcester,	First District Eastern Worcester, .	Central Worcester,	
	Frederic C. Swift, justice, Barnstable,			W. B. Smith, clerk, Pittsfield,	erk. Great Barrington.	A. B. Leonard, clerk, Fall River.	T. J. Cobb. clerk. New Bedford.	Albert Fuller, clerk, Taunton,	G. W. Cate, justice, Amesbury.	William Perry, clerk, Salem.	instice Palmer	Henry Fuller, clerk, Westfield.	H. H. Chilson, clerk, Northampton.	G. W. Sanderson, clerk, Aver.	J. S. Keyes, justice, Concord,	J H. Ladd, clerk, South Framingham,	W. N. Tyler, clerk, Malden,	E. W. Law, clerk, Cambridge,	Dudley Roberts, clerk, Waltham,	Arthur E. Gage, clerk, Woburn,	J. P. S. Churchill, clerk, Quincy,	D. R. Doody, clerk, Stoughton,	Soule, clerk, Abington,	D. A. Hatnaway, clerk, Flymouth,	W. L. Chipman, clerk, Wareham,	E. Howard, clerk, Chinton,	C. B. Boyce, clerk, Gardner,	C. A. Dewey, justice, Millord,	Clark Jillson, justice, Southbridge,	Arthur A. Fulnam, justice, Uxbridge, .	E. C. Bates, justice, Westborough,	John A. Thayer, clerk, Worcester,	

Table No. 3. — Returns of District Courts for the Year ending Dec. 31, 1893 — Continued.

		County Treasurer.	City or Town Treasurers.	Complain- ants or Informants.	Other Persons.	Officers.	Witnesses.
Frederic C. Swift, justice, Barnstable,	First District Barnstable,	19 98	\$650 71	09 974	•	8321 48	\$274 80
Henry S. Lyons, clerk, North Adams,.	Northern Berksbire.	38	1.154 93	31 16	950 00	1,144 80	82.58
W. B. Smith, clerk, Pittsfield,	Central Berkshire,	510 35		9	3 -		520 40
D. J. Coleman, clerk, Great Barrington,	Southern Berkshire,	149 40		•	25 55		
A. B. Leonard, clerk, Fall River,	Second District Bristol,	1,460 50		8	2,800 00		
Albert Fuller, clerk, Taunton,	First District Bristol.	28. 10	8,000	25.00	200	25 00 25 00 26 00	
G. W. Cate, justice, Amesbury,	Second District Essex,	25.57		3,	52	30.00	117 60
William Perry, clerk, Salem,	First District Essex,	88		10 00	100	288	
George Kobinson, justice, Palmer,	Eastern Hampden,	88		•	200	121 37	268 10
H H Chilson clerk, Westheld,	Western Hampden,	177 80	878 94		88	18 85	
G. W. Sanderson, clerk, Aver.	First District Northern Middlesex.	333	20.00	2.5	88	479 71	
0	Central Middlesex,	3 '		88	3 '	429 26	
J. H. Ladd, clerk, South Framingham,	First District Southern Middlesex, .			4 28	•	607 48	
W. N. Tyler, clerk, Malden,	First District Eastern Middlesex, .			•	402 34	808 79	
E. W. Law, clerk, Cambridge,	Third District Eastern Middlesex, .			• 5	8	142 18	
Arthur E. Gage, clerk, Wohnen,	Second District Eastern Middlesex,	106 90	2,146 32	8 8 8	208 62	548 12	345 80
J. P. S. Churchill, clerk, Quincy,		90 009			201	2.728 44	
	Southern Norfolk,	288 06		10 00	1,800 00		379 20
W. Soule, clerk, Abing	Second District Plymouth,	78 50		•	8	834 57	
B. A. Hathaway, clerk, Plymouth,	Third District Plymouth,	35		8		128 81	
E. Howard, clark, Clin	Second District Fratern Worseston	2 5	1,906 42	80 14	90.5		
C. B. Boyce, clerk, Gardner,	First District Northern Worcester,	25.55	281 28		3 ,	1 146 09	8 1 88
C. A. Dewey, justice, Milford,	-	7		8	•	88.6	
Clark Jillson, justice, Southbridge, .	First District Southern Worcester,			8	,	3	
Arthur A. Putnam, justice, Uxbridge,	Second District Southern Worcester,	9 19	990 46		100 00	106 17	
E. C. Bates, justice, Westborough, .	First District Eastern Worcester, .	47 56		15 00	8 8	240 67	
John A. Thayer, clerk, Worcester, .	Central Wordester,	1,261 70	4,878 14		4,500 00	2,760 13	1,811 90
		80,864 89	\$62,986 86	\$606 62	\$12,983 24	10 999'91\$	\$19,686 55
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Table No. 3. — Returns of District Courts for the Year ending Dec. 31, 1893 — Concluded. BXPBNDITURBS.

Priest District Barnstable, Priest District Barnstable, Priest District Barnstable, Priest District Barnstable, Priest District Barnstable, Priest District Barnstable, Priest District Barnstable, Priest District Barnstable, Priest District Barnstable, Priest District Barnstable, Priest District Barnstable, Priest District Barnstable, Priest District Barnstable, Priest District Barnstable, Priest District Barnstable, Priest District Briest Priest District Briest Priest District B	Fees and Expenses of Total
First District Barnstable, 64.00	18. 190
Second District Barnstable Second District Briston Second District Briston Second District Briston Second District Briston Second District Briston Second District Briston Second District Briston Second District Briston Second District Briston Second District Briston Second District Briston Second District Briston Second District Briston Second District Briston Second District Briston Second District Briston Second District Briston Second District Briston Middlesex Second District Briston Middlesex Second District Briston Middlesex Second District Briston Middlesex Second District Briston Middlesex Second District Briston Middlesex Second District Briston Middlesex Second District Briston Middlesex Second District Briston Middlesex Second District Briston Middlesex Second District Briston Middlesex Second District Briston Worcester Second District Briston W	_
Contract Berkshire, 143 00 80 00	1,454 76 101
Contral Berkshire, 53 22 900 00 Southern Berkshire, 55 26 600 00 Second District Bristol, 154 15 1,800 01 First District Bristol, 165 00 1,100 01 First District Essex, 170 00 1,300 00 First District Essex, 170 00 1,300 00 First District Essex, 170 00 1,300 00 First District Essex Middleex, 170 00 1,400 00 First District Southern Middleex, 170 00 1,400 00 First District Esstern Middleex, 170 00 1,400 00 First District Esstern Middleex, 170 00 1,400 00 First District Esstern Middleex, 170 00 1,600 00 Fourth District Esstern Middleex, 170 00 1,600 00 Fourth District Esstern Middleex, 170 00 1,600 00 Fourth District Esstern Middleex, 170 00 1,600 00 Fourth District Esstern Middleex, 170 00 1,600 00 Fourth District Esstern Middleex, 170 00 1,600 00 Fourth District Esstern Widdleex, 170 00 1,600 00 First District Esstern Worcester, 22 00 1,600 00 First District Southern Worcester, 22 00 1,600 00 First District Southern Worcester, 22 00 1,600 00 First District Esstern Worcester, 22 00 1,600 00 First District Esstern Worcester, 22 00 1,600 00 First District Esstern Worcester, 22 00 1,600 00 First District Esstern Worcester, 22 00 1,600 00 First District Esstern Worcester, 22 00 1,600 00 First District Esstern Worcester, 22 00 1,600 00 First District Esstern Worcester, 22 00 1,600 00 First District Esstern Worcester, 22 00 1,600 00	7:
Second District Bristol, 124 75 1800 00	8,943 42
Third District Briston, First District Briston, First District Briston, First District Briston, First District Briston, First District Briston, Rastern Hampden, First District Briston, First District Briston, First District Briston, First District Briston Middlesex, First District Briston Middlesex, First District Briston Middlesex, First District Briston Middlesex, First District Briston Middlesex, First District Briston Middlesex, Forurth District Briston Middlesex, Forurth District Briston, Forurth District Briston, Forurth District Briston, Forurth District Plymouth, Forurth District Plymouth, First District Plymouth, First District Southern Worcester, First District Southern Worcester, First District Southern Worcester, First District Southern Worcester, First District Briston, First Briston, First Briston, First Briston, F	20 00
First District Briston, 8 00 1,200 00 Foreign Hampden, 120 00 1,200 00 Foreign Hampden, 120 00 1,200 00 Foreign Hampden, 120 00 1,200 00 Foreign Hampden, 120 00 1,200 00 First District Northern Middlesex, 100 00 1,160 00 First District Eastern Middlesex, 100 00 1,400 00 First District Eastern Middlesex, 107 00 1,400 00 Foreign Hampden, 107 00 1,400 00 Foreign Hampden, 107 00 1,400 00 Foreign Hampden, 107 00 1,400 00 Foreign Hampden, 107 00 1,400 00 Foreign Hampden, 107 00 1,400 00 Foreign Hampden, 107 00 1,400 00 Foreign Hampden, 107 00 1,400 00 Foreign Hampden, 107 00 1,400 00 Foreign Hampden, 107 00 1,400 00 First District Plymouth, 10 00 First District Plymouth, 10 00 First District Routhern Worcester, 10 00 First District Bouthern Worcester, 10 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 22 00 First First Eastern Worcester, 22 00 First First Eastern Worcester, 22 00 First First Eastern Worcester, 22 00 First First Eastern Worcester, 22 00 First First Eastern Worcester, 22 00 First First Eastern Worcester, 22 00 First First Eastern Worcester, 22 00 First First Eastern Worcester, 22 00 First First Eastern Worcester, 22 00 First First First Eastern Worcester, 22 00 First First First Eastern Worcester, 22 00 First First First Eastern Worcester, 22 00 First First Eastern Worcester, 22 00 First First Eastern Worcester, 22 00	20,040 02
Second District Essex, 1,200 to 1,200	
First District Essens, 1 129 00 1,300 00 Bastern Hampden,	. 8
Eastern Hampden, 15 00 1,200 00 Western Hampden, 17 25 1,200 00 Hampabire, 18 00 1,110 00 First District Northern Middlesex, 8 25 500 00 First District Eastern Middlesex, 19 00 2,000 00 First District Eastern Middlesex, 19 00 2,000 00 Fourth District Eastern Middlesex, 197 00 2,000 00 Fourth District Eastern Middlesex, 197 00 2,000 00 Fourth District Eastern Middlesex, 197 00 2,000 00 Fourth District Eastern Middlesex, 197 00 2,000 00 Fourth District Plymouth, 10 00 2,000 00 First District Plymouth, 10 00 2,000 00 First District Northern Worcester, 22 00 1,000 00 First District Southern Worcester, 22 00 1,000 00 First District Southern Worcester, 22 00 1,000 00 First District Eastern Worcester, 22 00 1,000 00 First District Eastern Worcester, 22 00 1,000 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 22 00 1,000 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 22 00 First District Eastern Worcester, 23 00 First District Eastern Worcester, 24 00 First District Eastern Worcester, 25 00 First District Eastern Worcester, 25 00 First District Eastern Worcester, 25 00 First District Eastern Worcester, 25 00 First District Eastern Worcester, 25 00 First District Eastern Worcester, 25 00 First District Eastern Worcester, 25 00 First District Eastern Worcester, 25 00 First District Eastern Worcester, 25 00 First District Eastern Worcester, 25 00 First Eastern Worcester, 25 00 First Eastern Worcester, 25 00	
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First District Southern Middlesex, 180	90
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Third District Eastern Middlesex, 197 00 1,400 00 Second District Eastern Middlesex, 197 50 1,400 00 1,400 00 Second District Eastern Middlesex, 192 25 756 00 Southern Norfolk, 182 25 756 00 Southern Norfolk, 182 25 756 00 Southern Norfolk, 182 25 756 00 Southern Norfolk, 192 25 756 00 Second District Plymouth, 10 192 25 00 00 Second District Plymouth, 192 25 00 Second District Eastern Worcester, 192 25 00 Shift District Southern Worcester, 192 25 00 Second District Southern Worcester, 192 00 Shift District Southern Worcester, 192 00 Shift Southern Worc	
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Second District Plymouth, 15 00 00 00 00 00 00 00 00 00 00 00 00 00	2
Second District Plymouth, 16 00 660 00 Third District Plymouth, 10 25 00 00 Fourth District Plymouth, 25 00 00 00 Second District Elegator Worcester, 25 50 00 00 First District Northern Worcester, 27 75 First District Southern Worcester, 28 00 1,600 00 First District Southern Worcester, 28 00 1,600 00 First District Southern Worcester, 28 00 1,600 00 First District Southern Worcester, 28 00 1,600 00 First District Southern Worcester, 28 00 1,600 00 First District Southern Worcester, 28 00 1,600 00 First District Southern Worcester, 28 00 1,600 00 First District Saturator Worcester, 28 00 1,600 0	
Fourth District Fymouth, 101 22 00 00 Fourth District Fymouth, 52 00 Second District Bastern Worcester, 82 50 600 00 First District Northern Worcester, 87 15 800 00 Third District Southern Worcester, 8 00 1,600 00 First District Southern Worcester, 22 00 1,600 00 First District Southern Worcester, 22 00 1,600 00 First District Sate Southern Worcester, 22 00 1,600 00 First District Sate Norteester, 23 00 1,600 00 First District Sate Norteester, 24 00 00 First District Sate Norteester, 25 00 1,600 00 First District Sate Norteester, 25 00 1,600 00 First District Sate Norteester, 25 00 1,600 00 First District Sate Norteester, 25 00 1,600 00 First District Sate Norteester, 25 00 1,600 00 First District Sate Norteester, 25 00 1,600 00 First District Sate Norteester, 25 00 1,600 00 First District Sate Norteester, 25 00 1,600 00 First District Sate Norteester, 25 00 1,600 00 First District Sate Norteester, 25 00 1,600 00 First District Sate Norteester, 25 00	ž 6
Second District Flymouth, 192 00 00 00 00 00 00 00 00 00 00 00 00 00	1,073 83
Second Justice Lastern w orcester, Sc. 20 000 00 First District Northern Worcester, 3 00 1,600 00 First District Southern Worcester, 20 1,600 00 First District Southern Worcester, 20 1,600 00 Second District Southern Worcester, 25 1,400 00 First District Eastern Worcester, 20 1,600 00 First District Eastern Worcester,	0 6
Third District Northern Worcester, 31 12 800 UNIVERSITY PART OF THE DISTRICT SOUTHERN WORCESTER, 22 00 1,600 00 First District Southern Worcester, 22 00 1,600 00 First District Southern Worcester, 25 1,000 00 First District Eastern Worcester, 20 1,000 00	2,000
First District Southern Worcester, 200 1,800 00 First District Southern Worcester, 201,400 00 Second District Southern Worcester, 25 1,400 00 First District Eastern Worcester, 200 00	2,020
First District Southern Worcester, 22 00 1,500 00 Second District Sauthern Worcester, 25 1,400 00 First District Eastern Worcester, 3,000 00	18
First District Eastern Worcester, 20 1,400 00	2,948 89 1,720
First District Eastern wordester.	
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orcester, Central Worcester,	
\$2. 081 70 \$22.026 46 \$65.579 86	\$163,318 66

TABLE No. 4. — Returns of Police Courts for the Year ending Dec. 31, 1893.

E. H. Casey, justice, Lee, G. Berkelire, 61,035 91 Expenditure, Justice, Williamstown, Berkelire, 5,522 32 Chas. D. Smith, clerk, Gloncester, Esser, 5,528 William Esser, 6,590 8 William F. Moyes, clerk, Lawrence, Esser, 6,590 8 William F. Moyes, clerk, Lawrence, Esser, 5,590 100 Henry C. Oliver, clerk, Lawrence, Esser, 5,590 100 Henry C. Oliver, clerk, Newhurvort, Esser, 1,750 00 100 100 100 100 100 100 100 100 10	91	133	11111	1111	1 1			100	N.
Williamstown Berkehire 01,036 Williamstown Berkehire 03,037 Houcester Easex 3,527 A. Haverhill Easex 6,951 Casex Casex 6,951 Casex Casex 3,182 Casex Casex 3,182 Casex Casex 1,176 Casex 1,176 Casex 1	- wa wa a a		11111	11111	1 1			I	
Williamstown, Berkahire, 633 iloucester, Basez, 5,522 i., Haverbill, Easez, 6,303 j. Lawrence, Easez, 6,951 i. Newburport, Rasez, 3,183 i. Newburport, Rasez, 1,176		13	11111	1111	1		_		•
		113	1111	111			_		•
K, Haverbill, Basex, 5,808 Jawrence, Essex, 6,861 Lynn, Basex, 8,183 K, Newburvoort, Rasex, 1,176					•		_		\$328 00
Lynn, Resex, 6,951 Lynn, Resex, 3,182 R. Newburyport, Resex, 1,175	000				,		_		106 00
Lynn, Rasex, 3,182	•	29	,		•		_		455 90
rk. Newburybort.	-				•		_		185 00
	-	- 48	2	,	•		_		8
erk, Chicopee, . Hampden, 2,061	_	•	3	•	•		_		151 00
rk, Holyoke, . Hampden, . 5,717	_	_	•	•	\$2,868 00		_		88 90 90
Springfield, Hampden, . 5,345	•	•	,		8,649 60		-		116 00
Lowell, Middlesex, 6,987	73 96 79	- 2	200		800 00		_	-	935 90
Mariborough, . Middlesex, 1,815	8	8	8	,	00 008 80	10 66	82 80	23	8
rk, West Newton, Middlesex, 1,617	_		•	•	•		_		8
c, Somerville, Middlesex, . 3,374	8	-	•	,	•		_		,
k, Brookline, . Norfolk, . 1,094		8	•	1	•		_		8
Brockton, . Plymouth, . 3,691	11	12		,	1,071 00		_		812 00
Chelsea, Suffolk, 4.918	-	98 98	•	•			_		8
Fitchburg, . Worcester, 4,627	-		1 60	•	1,960 00	43 36	_	-	88 88 88
663,068 27	27 \$529	97 00	953 00		\$16,228 60	9000	\$4,495 50	\$1,166 52	\$3,666 00

Table No. 4.—Returns of Police Courts for the Year ending Dec. 31, 1893—Continued.

RECEIPTS.

Total Receipts.	\$2,110 61 6,828 57 7,235 38 7,235 38 9,607 45 9,607 45 2,556 62 11,988 39 14,906 44 8,838 56 5,828 36 7,408 77 7,408 77 7,414 51 9,167 01
Balance on hand Jan. 1, 1893.	4114 45 4114 45 3,808.23 140.60 28 10,000 02 200.00 00 10,000 03 10,00
Other Moneys.	\$116.48 \$116.48
From City or Towns. Costs in By-Laws.	8
From County for Sundry Expenses.	
From County for Criminal Costs. Wit- ness Fees.	22 2 40 2 2 40 2 2 40 2 2 40 2 2 40 2 2 40 2 2 40 2 2 40 2 2 40 2 2 40 2 2 40 2 4
Balary from County.	\$800 00 00 00 00 00 00 00 00 00 00 00 00
Money paid into Court.	\$335.00 140.00 100.00 40.00 40.00 100
Fees not pay- able to any Public Au- thority.	## 19
	Berkahire, Berkahire, Berkahire, Kasez, Esse
I	, de

Table No. 4. — Returns of Police Courts for the Year ending Dec. 31, 1893 — Concluded.

	То Соппіу Т гезе птег.	To City or Town Tressurer.	Complainants.	Other Persons.	.araoffiO	Witnesses.	Amonnt Re- tained for own Use.	Balary.	Cash Balance Dec. 31, 1893.	Total Ex- penditures.	Feesand Expen- ses of Officers Certified to City and Town Tressurers.
D U Casser traffee I on	9 57	61 035 OI	-				'		00 91.0	49 110 61	0.000
Kayes Danforth instice Williamstown	25	312 24				3	1		3 '	951 58	956 49
Chas. D. Smith. clerk. Gloucester.			•				•		175 00		
Edward B. George, clerk, Haverhill,	323 90	4,541 78	ı	8	737 10				•	7,235 38	53 44
William F. Moyes, clerk, Lawrence,			£15 00						•		•
Henry C. Oliver, clerk, Lynn,			'		•				2,878 23		•
E. F. Bartlett, clerk, Newburyport, .			200		14 08				87 02		4 61
C. J. Driscoll, clerk, Chicopee,			ı		2 2		218 00		•		•
Thomas J. Tierney, clerk, Holyoke,			74 98		612 16				•		•
George Leonard, clerk, Springfield, .			,		317 78						279 68
. Savage, clerk, L			88 70		492 21		206 40		2,506 10		51 36
J. F. J. Otterson, clerk, Marlborough,			•								•
nittlesey, clerk, W			•		107 69						107 69
Herbert A. Chapin, clerk, Somerville,			3 3 3								•
Henry M. Williams, clerk, Brookline,			8								1,886 53
Warren Goddard, elerk, Brockton, .			116 16		6 13						823
Joseph N. Curley, clerk, Chelsea, .			178 00								•
Wylon G. Hayes, clerk, Fitchburg, .			8						•		161 84
	\$10,395 08	\$68,020 13	\$662 94	\$17,922 31	\$8,693 34	\$7,425 40	\$8,499 15	\$17,888 31	\$6,808 39	\$125,800 14	•

Table No. 5.—Returns of Municipal Courts for the Year ending Dec. 31, 1893.

			4	PECELLIS.						
			From Defendants.	From Defendants. Expenses.	Copies.	Complain- ants in Bastardy Process.	Defendants Naturall. in Bastardy. zation (Bonda.)	Naturali- zation Fecs.	Bail Fees, etc , not pay- able to Public Authority.	Ball Money deposited in Lieu of Bureties.
Fred. C. Ingalls, clerk (Criminal), Boston,	•	•	\$14,553 00	\$2 40	\$15 75	\$86 50	\$19 00	•	845 75	\$29,425 00
John F. Brown, clerk (Civil), Boston,	•	•	•	•	•	'	•	•	8	•
Willard S. Allen, clerk, East Boston,	•	•	3,070 00	•	•	1	•	•	302 00	200
Frank J. Tuttle, clerk, South Boston,	•	•	3,788 00	,	•	8	•	,	687 50	900
William J. Hatton, clerk, Charlestown,	•	•	8,595 00	•	•	,	•	•	•	•
Maurice J. O'Connell, clerk, Roxbury,	•	•	9,233 40	•	15 00	16 00	,	8 18	•	3,760 00
Edward W. Brewer, clerk, West Roxbury, .	•	•	1,137 40	•	•	1 50	•	8 9	132 26	1,860 00
N. T. Merritt, Jr., clerk, Dorchester,	•	•	2,065 00	8 8	,	1 50	•	•	306 00	8
Henry Baldwin, justice, Brighton,	•	•	1,649 \$0	1 80	8	8 8	•	•	•	•
			\$69,041 10	\$7.40	\$35 66	\$112 50	00 6I \$	00 9	\$1,509 75	\$36,865 00

Table No 5.— Returns of Municipal Courts for the Year ending Dec. 31, 1893 — Continued.

Salary from From County From Parties From From Other Jan County From County From Other Jan County From Other Jan County From Other Jan						Ħ	RECEIPTS.					3
Boston,						Salary from County.	From County for Witness Fees, etc.	!	From Defendants. Forfeitures.	From Other Parties.	Balance on Hand Jan. 1, 1893.	Total Receipts.
3,000 00 46485 50 96 35 - - - 1,400 00 967 75 104 65 820 00 - - 1,300 00 - 85 90 - - - 1,380 00 - 373 15 100 00 - 8410 60 1,380 00 - 136 80 - - 2410 60 1,380 00 - 156 80 - - 2410 60 1,330 00 - 150 56 - - -	red C. Ingalis, clerk (Criminal), Boston, .				•	\$3,000 00	•	•	•	•	\$1,100 00	\$78,244 40
	ohn F. Brown, clerk (Civil), Boston, .		•	•	•	8,000 00	•	\$14,990 56	•	•	•	18,026 80
1,400 00 997 75 104 66 \$20 00	Villard B. Allen, clerk, East Boston, .		•	•	•	1,400 00	\$488 50	38 98 88	•	•	100 00	6,661 85
	rank J. Tuttle, clerk, South Boston, .				•	1,400 00	997 75	104 65	\$20 00	•	•	7,568 90
	Villiam J. Hatton, clerk, Charlestown,			•	•	1,300 00	•	28	•	•	79 00	6,059 80
900 00 106 80	faurice J. O'Connell, clerk, Boxbury.		•	•	•	1,350 00	•	373 15	100 00	•	200 00	15,048 56
Orchester,	dward W. Brewer, clerk, West Roxbury, .			•	•	00 006	•	106 80	•	\$410 60	•	4,648 14
413.300 00 41.401.25 415.962 80 410.69 4410.69	I. T. Merritt, Jr., clerk, Dorchester, .			•	•	00 090	•	75 46	•	•	201 36	8,622 50
\$1.401.25 \$15.982.80 \$120.00 \$410.69	Heary Baldwin, justice, Brighton,			•		•	1	150 56	•	•	•	1,806 55
					<u> </u>	\$13,300 00	\$1,401 25	\$16,982 80	\$120 00	\$410 69	\$1,680 36	\$139,560 49

Table No. 5. — Returns of Municipal Courts for the Year ending Dec. 31, 1893 — Concluded.

	Paid Collector.	-niaiqmoO bia¶ ante or In- alormante.	Retained for Salary.	Retained Fees, Bail, etc.	Bail Money to returned to Defendants.	Bail paid Clerk of Bu- perior Court.	Witness Fees.	Officers, Expenses.	Огрет Регвопв.	Balance on Hand Dec. 31, 1898.	Total Expen- ditures.	Fees and Expenses of Officers certified to City and Town
Fred. C. Ingalis, clerk (Criminal), Boston, \$45,085	\$45,085 66		\$3,000 00	\$45 75	\$28,613 00		•	•		\$1,500 00	\$78,244 40	,
John F. Brown, clerk (Civil), Boston, .	14,990 55	•	8,000 00	88 23	•	,	•	•	•	•	18,026 80	•
Willard S. Allen, clerk, East Boston,	8,076 35	\$40 00	1,400 00	302 00	•	\$200 00	\$493 50	,	00 09	100 00	5,661 85	•
Frank J. Tuttle, clerk, South Boston, .	3,863 66	15 00	1,400 00	687 50	300 00	300 00	960 10	\$11 06	26 60	•	7,553 90	•
William J. Hatton, clerk, Charlestown, .	3,640 80	,	1,800 00	•	,	•	•	1	40 00	79 00	6,069 80	•
Maurice J. O'Connell, clerk, Roxbury, .	7,716 65	8	1,350 00	15 00	8,760 00	,	1,738 66	154 82	88	200 00	15,048 55	\$164 82
Edward W. Brewer, clerk, West Boxbury,	1,117 17	8	00 006	132 26	•	,		•	432 93	1,874 10	4,543 14	•
N. T. Merritt, Jr., clerk, Dorchester,	1,728 70	10 00	00 096	306 90	8	,	888 25	22	22 30	194 46	8,622 50	•
Henry Baldwin, justice, Brighton,	1,708 55	•	•	ı	1	8	•	•	,	,	1,808 56	11 76
	\$82,918 07	\$244 69	\$18,800 00	\$1,524 75	\$32,66 3 00	00 000	\$3,530 50	\$218 22	\$502 76	\$3,947 50	\$139,569 49	

Table No. 6.—Returns of Trial Justices for the Year ending Dec. 31, 1893.

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NAN	MB.					Town.	County.	From Defendants for Fines.	From Defendants for Expenses.	Civil Fees, Entries.	Civil Fees, Inquests.	Civil Fees, Poor Debtor Proceedings.
William C. Spaulding,					-	W. Stockbridge, .	Berkshire, .	\$31 02	87 101.0		1	90 014
George H. Poor,						Andover,	Esser,	250 00		38	1 1	3 '
George L. Weil, .	•				•	N. Andover,		88	• (1	1	•
Charles A. Sayward,	٠.					pewich,	• •	266 61		1 1	\$10 10	
Stephen Gilman,	•				•	Lynnfleid,		38		'.	•	•
William C. Fabens,					•	Marbienesa, .	: :	38	00 07	3,	•	•
William M. Rogers,	٠.	٠.	٠.	٠.	• •	Methaen,	• •	88				
Joseph T. Wilson,	•				•	Nahant,		. 258 90	•	•	•	•
Amos Merrill,	•				•	Peabody,		2 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	•	•		•
George M. America.						Rowley,		38		• •		
Henry W. Billings.						Conway.	Franklin,	88	•	•	•	•
Parker D. Martin,					-	B. Deerfield,		147 66		8	•	•
Fred. L. Greene, .	•				•	Greenfield,		88	11 78	8	•	•
Dana Malone,	•					Greenheld,	::	38		2 7	•	• •
Charles Pomeroy,						Northfield,		· ·	•	•		•
Edward Bicknell,	•	•			•	Orange,		•	•	•	•	•
Vaniah M. Porter,					•	Kowe,		25	•	12 62	•	•
William S. Dana.						Turner's Falls.	: :	288	• •	3 '		
Charles L. Hill, .	•	•			•	Hudson,	Middlesex, .	90 067	•	•	•	•
Henry C. Mulligan, .	•				•	Natiok,		728	•	8	8	•
Allen Comn,					•	Nantucket,	Nantucket,	88	•	88		
Mether A Cook	•				•	Rellinguam,	NOTIOIR,	38	. 2	\$	3	3
Tho's H. Wakefield, .	٠.				• •	Dedham,	• •	888	106 08	32 60	21 60	8
Aug. B. Wentworth, .					•	Dedham,	:	•	•		•	•
Henry H. Gallleon, .					-	Franklia,	•	196 08	<u>.</u>	8	•	8

8	•	•	•	8	•	•	•	,	8	•	•	•	•	•	•	\$74 00
•	3	8 2	•	8	•	•	10 10	•	•	•	•	•	•	•	15 20	\$170 95
60 25	13 S	8	•	8	•	2.8	•	28	٠,	•	16 00	8 -	8	•	•	\$362 97
•	•	•	28 76	22	•	22 23	7 6 989	•	•	•	128 22	•	•	25 00	79 19	\$1,290 72
1,028 00	221 00	3	118 38	88	814 21	145 76	322 40	8% 00	216 88	878 00	497 00	636 24	673 00	90 99	198 00	\$12,838 03
-	•	•	•	•	•	•	•	•	•	•	•	•	-	-		. '
•		•	•	•	•	•	•	•	•	•	•	•	•	•		.
=	:	=	:	:	=	Worcester	:	:	=	=	:	:	:	:	3	
-	•	•	•	•	•	•	•	•	•	•	•	•	•	•		
Hyde Park, .	Needham,	Norwood,	Walpole,	Wellesley.	Wrentham,	Barre, .	Brookfleld,	Hardwick,	Leominster.	Leominster.	No. Brookfield	Spencer,	Warren.	W. Brookfleld.	Winchendon.	
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•		
•	•	•	•	•	•	•	•	•	•	•	•	•	•	•	, ,	
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			_		•	•	•	•	•	•	•	•	•	•	•	•
•	•	•	•													l l

* Return received too late for tabulation.

Table No. 6.—Returns of Trial Justices for the Year ending Dec. 31, 1893—Continued.

RECEIPTS.

			FB	FROM COUNTY TREASURER	TREASURE	IR.	Other		Fees	Balance on	
NAME.	Town.	County.	Justice Fees.	Officers' Fees.	Witness Fees.	Advanced for Fees.	Civil Fees.	Miscel- laneous.	advanced by Justice.	Hand Jan. 1, 1893.	Total Receipts.
William C. Spaulding,	West Stockbridge.	Berkshire,	\$130 50	1	\$28 50		,		\$8 60	\$5 00	\$208 62
Charles J. McIlvaine,	Edgartown,	Dukes County,	148 00	•	10 50	1	\$17 77	•	6 50		419 10
George H. Poor,	Andover,	Essex,	198 50			00 078	•			6 40	20.00
George L. Weil,	North Andover, .		20 00		•	125 00	2	,	•	36 70	8
Orlando B. Tenney, .	Georgetown, .		41 50		100	,	ı	1		3 20	28
Charles A. Sayward,	Ipswich,		311 00	*	47.00		,	00 cl\$,	10 44	
Stephen Gilman,	Lynnheld,		11 18		14 54		•			1 74	200
William C. Fabens,	Marblehead,		223 00		15 00		• •			174 52	24 287
William M. Boogra	Methuen		316 50		OF 01	20 00		•		131 00	1.189 70
Joseph T. Wilson.	Nahant.			•	,		,		•		258
Amos Merrill,	Peabody		1,182 50	•	•	,	,	10 00	•	145 20	1,939 28
J. Scott Todd,	Rowley,		40 00				1		3 90		88
George M. Amerige,	Saugus,		387 50	•		25 00	1	•	31 20	•	152 70
Henry W. Billings, .	Conway.	Franklin,	3 80			8 20	•	,	,	30	86 50
Parker D. Martin,	South Deerfield, .		119 00	•	•	150 00	•	22 00	1	6 35	446 01
Fred. L. Greene,	Greenfield,		414 50		36 00	64 00	44 85	2,050 00	•	180 29	8,083 42
Dana Malone,	Greenfield,		360 26			75 00	•	•	26 15	•	740 14
Erastus F. Gunn, .	Montague,		51 88		30 00	•	•		3 20	3 00	167 38
Charles Pomeroy,	Northfield,		3 00				ı		8	1	8 8
Edward Bicknell,	Orange,			,	,		•	, ,	1	, ;	1
Vaniah M. Porter,	Rowe,		16 00		•	10 00		9 80		1 10	200
Samuel D. Bardwell,	Shelburne Falls, .		64 98			-	•	1	10 80	10 50	88
William S. Dana, .	Turner's Falls, .		672 46		•	300 000			•	7 81	1,256 87
Charles H. Hill,	Hudson,	Middlesex, .	438 00		20 00	3 14	•	1	78 02	16 10	1,084 26
Henry C. Mulligan, .	Natick,		1,170 00			125 00	31 8	•	1	7 10	2,000 10
Allen Coffin,	Nantucket,	Nantucket,	45 00		15 60	,	i	,	,	32 30	198 90
Rufus G. Fairbanks,	Bellingham,	Norfolk,	395 50	,	75 00		8	10 00	1	•	976 00
Nathan A. Cook,	Bellingham, .		23 25	•	06 9		,	•		,	163 73
Thomas H. Wakefield,	Dedham,		882 00	•		100 00	101 57	•	1	83 22	2,245 56
Aug. B. Wentworth,	Dedham,		•		•	,	,	•		•	•
Henry H. Gallison, .	Franklin.		200 50	-		100 00				01 10	76 902

1,806	1,116 28	261 75	287 62	266 51	519 31	278 27	1,847 54	621 00	676 28	3 5 3 5	1,684 26	1.084 24	918 70	219 00	134 74	\$33,558 20
8	35 91	•	22	88	•	200	•	•	•	75 30	8	•	•	•	3 70	\$1,406 36
1	•	•	23		,	3 8	,	,	•	•	175 62	•	4	•		\$358 25
	92 99		•	•		8 9		\$	•		8	_	,	,	•	\$2,314 50
•	48	8	8	8	200	1 25	•	•	•	,	10 00	•	•	8	•	\$200 60
90 93	76 90	,	,	•	,	,	•	•	,	,	8	8	8 70	,	126 90	\$1,439 04
•	•	31 10	1	•		8								828	•	\$617 48
	5 10	99 7		20	•	,	•	•	•	35	•	•	,	,	,	\$70 48
_																
						8										\$12,800 73
																\$12,800 73
																\$12,800 13
	078	147	113	118			d									\$12,800 73
	078	147	113	118		Wordester, . 48	d									\$12,800 TS
	078	147	113	118		Wordester, . 48	d									\$12,300 13

* Return received too late for tabulation.

TABLE No. 6.—Returns of Trial Justices for the Year ending Dec. 31, 1893—Concluded.

EXPENDITURES.

	PAID TREA	PAID COUNTY TREASURER.					·su	Aq pa	САВН	BALANCE PAID.	TO BE	-Ipuə	deers Ofty
	Fines.	Unclaimed Fees.	City or T	Officers.	Witnesses.	Complainants Informants	Огрет Ретво	Fees retaine.	Офете.	Witnesses.	County, Or Town.	Total Expe	Fees and Exaces of Off Certified to or Town T
Wm. C. Spaulding, West Stockbridge,	1		\$7 00	88 88		1	1	\$130 50	\$20 19	1	1		\$144 87
Charles J. McIlvaine, Edgartown, .	1	ı	40 57	94 56	64 20	\$40 00	1	179 77	1	1	1		87 39
George H. Poor, Andover.	1	1	246 50			12 50	1	199 50	1	\$16 30	1		1
George L. Weil, North Andover.	1	1	75 00	1		1	\$1 90	72 50		1	\$118 50		22 10
Orlando B. Tennev. Georgetown.	1	1	32 00	10 00		1	23 00	41 50	1	20	1		49 90
Savward, Ipsv	1	,	106 14	194 31	49 14	1	1	336 10	1	1	4 38		67 93
Stephen Gilman, Lynnfield,	1	1	39 30	7 34	13 90	1	4 00	11 18	,	1	1		1
William C. Fabens, Marblehead.	1	1	501 43	8 64	7 10	1	94	261 90	1	1	12 41		8 64
	1	1	20 00	1	18 00	1	1	227 20	1	1 83	225 00		4 20
William M. Rogers. Methuen	1	1	748 20	1	19 00	10 00	1	316 50	-	13 00	33 00		,
Joseph T. Wilson, Nahant.	1	1	105 90	,	16 60	1	1	124 50	1	1	11 00		18 70
Amos Merrill. Peabody	1	ı	566 48	4 74	24 80	1	1	1,192 50	1	1	150 76		4 74
J. Scott Todd. Rowley.	1	1	1 21	18 79	3 90	i	1	40 00	1	1	1		1 58
George M. Amerige, Saugus,	1	1	304 00	,	56 20	ı	1	387 50	1	,	2 00		1
Henry W. Billings, Conway	1	1	25 00	1	8 50	1	1	3 00	,	,	1		21 10
Parker D. Martin, South Deerfield,	\$6 77	1	44 58	92 90	66 80	1	2 00	115 00	10 00	89 55	15 41	446 01	147 00
Fred. L. Greene, Greenfield,	-		306 17	111 15	105 50	5 75	2,050 00	504 85	1	1	1		367 74
Dana Malone, Greenfield,	1		62 11	179 92	71 90	2 00		400 96	1	29 25	1		186 97
Erastus F. Gunn, Montague,	1	1	32 60	46 40	36 50	1	1	51 88	1	1	1		87 82
Charles Pomeroy, Northfield,	1	1			09	1	1	3 00	1	1			11 50
Edward Bicknell, Orange,	1	1				1			1	1	1		1
Vaniah M. Porter, Rowe,	1		10 00		9 10	1		36 22	1	1	7 70		12 31
Sam. D. Bardwell, Shelburne Falls,	1			59 40	29 50	2 00		136 98		1	00 9		35 30
William S. Dana, Turner's Falls, .	1		100 00	142 94	255 00	1		672 46		49 86	35 61		124 53
Charles L. Hill, Hudson,	1	\$131 34	1	443 18	63 80	17 50	3 14	423 00	1	2 30	1	1,084 26	443 18
Henry C. Mulligan, Natick,		1	6 02	722 98	116 80	1	1	1,229 00	1	15 30	1		302 10
Allen Coffin, Nantucket,	72 00	2 40	1	1 90	23 20	1	1	97 00	1	2 40			122 20
Rufus G. Fairbanks, Bellingham, .	1	1	399 00	-	59 30		1	503 10		13 60	1		326 74
Nathan A. Cook, Bellingham,	1	1	103 50	5 38	14 10	1	11 50	29 25	1	4	1		34 85
Thomas H. Wakefield, Dedham, .	1	1	439 78	333 18	119 40	10 41	3 50	1,056 17	3 92	2 68	276 62		41 97
Aug. B. Wentworth, Dedham,		1	-					1		1	1		1

881 90	274 86	207	134 78	217 41	131 94	31 18	262 40	26 99	8	•	41 91	115 40	251 06	200 20	186 84	
526 34																\$33,558 20
1	27, 82		•	22 15	,	٠	•	•	2	312 07	141 00	13 80	,	,	8	\$1,427 88
9 9 10			•	8	•	13 56	1	8	•	3	4 62	,	,	,	•	8 332 80
•		•	,	,	•	•		1	,	1	•	,	,	88		\$34 80
206 50																\$13,462 64
	6.46	8	•	,	•	•	•	,	•	ı	12 00	•	11 00	8 8	98	\$2,224.24
18 27	. 2	•	ı	,	1 88	8	,	79	•		•	,	•	٠	,	\$2 12 31
112 05																\$2,198 47
28	88	9	40 43	8	80 33	91 81	28 0	26 93	95	88	88	506 76	251 06	51 91	2 3	\$5,301 24
156 08	830 8	8	88	•	205 16	22 88	322 40	267 08	121 33	26 89	721 00	120 48	321 94	2	188 00	\$8,137 TT
•		•		•	,	,	,	•	•	,	,		,	•	•	\$138 74
8		•	,	,	,	,	,	,		,	1	,	,	,	•	\$98 77
Henry H. Gallison, Franklin,	Emery Grover, Needham.	John C. Lane, Norwood.	Charles R. Darling, Walpole.	Charles E. Washburne, Wellesley, .	Samuel Warner, Wrentham,	Matthew Walker, Barre,	John Mulcahy, Brookfield,	John F. Green, Hardwick,	Chauncey W. Carter, Leominster.	William R. White, Leominster,	Ě	Albert W. Curtis, Spencer,	John W. Tyler, Warren,	Horace W. Bush, West Brookfield,	Frank B. Spalter, Winchendon,	

TABLE No. 7.—Returns of Sheriffs for the Year ending Dec. 31, 1893.

RECEIPTS.

Внику.					County.		From Defendants. Fines and Costs.	From Defendants. Forfeitures.	From County Treasurer. Salary.	From County Treasurer.	Other Moneys.	Balance Jan. 1, 1893.	Total Receipts.
Joseph Whitcomb,	.	.	.		Barnstable, .		00 8	•	00 009*	00 09	•	1	00 699\$
John Croeby,	•	•	•	•	Berksbire, .		908 30		1,600 00	100 00	•	1	2,808 36
Andrew R. Wright,	•	•	•	•	Bristol, .	-	2,566 16	\$175 00	1,500 00	8	•	•	4,262 16
Jason L. Dexter,	•	•	•	•	Dukes County,		8	•	328 00	•	\$384 48	•	719 48
Samuel A. Johnson,	•	•	•	•	Essex,	•	8,881 60	•	1,811 32	•	1 80	•	5,698 92
Isaac Chenery,	•	•	•	•	Franklin, .	-	168 13	•	900 008	٠	•	•	963 12
Embury P. Clark,	•	•	•	•	Hampden, .	•	1,266 05	3,664 14	1,487 91	•	•	•	6,447 10
Jairus E. Clark,	•	•	•	•	Hampshire, .	•	1,888 66	•	1,000 00	827 58	•	•	8,116 24
Henry G. Cushing,	•	•	•	•	Middlesex, .	•	6,331 93	•	2,500 00	150 00	•	•	8,981 93
Josiah F. Barrett,	•	•	•	•	Nantucket, .	•	11 00	•	300 00	12 11	26 26	,	400 97
Augustus B. Endicott,	•	•	•	٠	Norfolk, .	•	1,493 88	300 00	1,200 00	2,609 17	56 40	•	5,748 45
Alpheus K. Harmon,	•	•	•	•	Plymouth, .	.	717 06	•	00 006	•	•	•	1,617 06
John B. O'Brien,	•	•	•	•	Buffolk, .	•	20,674 99	•	3,000 00	25 00	61 66	٠	23,761 64
Robert H. Obamberlain, .	•	•	•	•	Worcester, .	-	5,586 45	8 41	2,472 66	•	•	•	8,042 51
							845,286 26	94,172 66	\$19,396 88	88.846 46	\$478 79		\$72,630 94

Table No. 7. — Returns of Sheriffs for the Year ending Dec. 31, 1893 — Concluded. EXPENDITURES.

Shrriff	Ė			County.		Paid County Treasurer.	Paid Officers.	Paid Other Persons.	Retained.	Retained for Salary.	Balance on Hand Dec 31, 1863.	Total Expenditures.
Joseph Whitcomb, .			•	Barnstable, .	•	00 68	•	•	\$50 00	\$500 00	•	00 699\$
John Croeby,			•	Berkshire, .	•	908 30	•	ı	100 00	1,600 00	•	2,306 36
Andrew R. Wright, .			•	Bristol,	•	2,665 16	•	•	82 00	1,500 00	\$75 00	4,262 16
Jason L. Derter,			•	Dukes County,	•	8	•	•	334 48	325 00	•	719 48
Samuel A. Johnson, .		•	•	Essex,	•	3,862 60	•	\$20 00	•	1,811 82	,	5,686 93
Isaac Chenery,			•	Franklin, .	•	163 12	•	•	•	900 008	•	968 12
Embury P. Clark, .			•	Hampden, .	•	4,959 19	•	•	•	1,487 91	•	6,447 10
Jairus E. Clark,			•	Hampshire, .	•	1,888 66	•	227 58	•	1,000 00	,	8,116 24
Henry G. Cushing, .			•	Middlesex, .	•	6,831 98	•	•	150 00	2,500 00	•	8,981 93
Josiah F. Barrett,		•	•	Nantucket, .	•	11 00	•	16 91	8	300 00	,	400 91
Augustus B. Endicott, .			•	Norfolk, .	•	1,849 28	\$2,295 30	408 87	•	1,200 00	•	5,748 45
Alpheus K. Harmon, .			•	Plymouth, .	•	117 06	•	•	•	00 006	•	1,617 06
John B. O'Brien,		•	•	Suffolk, .	•	20,731 64	•	8	•	3,000 00	•	23,761 64
Robert H. Chamberlain,		•	•	Worcester, .	•	6,569 86	•	•	,	2,472 66	•	8,042 51
						\$49,426 86	\$2,296 30	\$757 36	\$6T9 54	\$19,396 88	\$75 00	\$72,630 94

TABLE No. 8.—Returns of Keepers of Jails and Masters of Houses of Correction for the Year ending Dec. 31, 1893. RECEIPTS.

Keeper or Master.	From Defend. For Board ants. Fines of and Costs. Prisoners.	For Board of Prisoners.	For Labor of Prisoners.	Sales of Materials, etc.	Salary from County Treasurer.	From County Treasurer.	Other Moneys.	Balance Jan. 1, 1893.	Total Receipts.
Simoon F Letteney Bernstehle		₩995 89				•	•		A 893 64
John Crosby, Pittsfield,						•		•	2,702 44
Andrew B. Wright, Taunton,	702 86	8.	180 41	22	88	\$214 90	100	\$200 73	2,288 15
Hiram Crowell Edwarfown.		3				8 1		7076	248 50
Charles W. Morrill, Ipswich,	488 60	;		572 88		'	•	1,164 54	8,624 57
Horatio G. Herrick, Lawrence,	1,198 00	364 68	4,666 93			•	1	1,228 75	8,727 47
Charles L. Ayers, Newburyport, .		77 85	9 5.87 40				00 009	1 100 06	1,358 90
Charles S. Richardson, Greenfield.	125 00	183	824 95	254 88		, ,	88	20 6711	2,157,85
	1,416 00	•	4,024 90			•	8	•	6,708 82
Jairus E. Clark, Northampton,	10 901	•	1,617 16			•	208 00	•	8,410 83
Henry G. Cushing, Lowell,	1,208 00	8	2,072 26			•	•	•	4,840 15
John M. Fisk, Cambridge,	5,771 00	671 10	32,708 50			,	4,500 00	•	47,971 96
Fred. F. Parker, Nantucket,	01 061 1	16 51	9 088 09	12.17		12 28	106 00	• 1	2007
Alphens K. Harmon, Plymouth.	608	3					-	99 97	1.463 52
John B. O'Brien. Boston.	4.856 64	1.034 60	٠	8		•	204 75	•	7,192 40
B. D. Dwinnell, Fitchburg,	1,046 00	143 10	4,432 71	1,182 16		•	•	882 24	8,586 21
Robert H. Chamberlain, Worcester,	4,116 64	24	3,479 01	124 83		•	•	•	8,817.30
	\$28,535 69	\$2,979 11	\$88,079 63	\$6,448 73	\$19,357 53	8886 81	\$5.835 55	\$6,291 69	\$157,494,74

Table No. 8.—Returns of Keepers of Jails and Masters of Houses of Correction for the Year ending Dec. 31, 1893— Concluded.

EXPENDITURES.

KREPER OR MASTER.		Pald County Treasurer.	Paid for Materials and Supplies. Sundry Persons.	Incidental Expenses.	Retained for Salary.	Paid City or Town Treasurers.	Balance on Hand Dec. 31, 1893.	Total Expenditures.

John Crosby Pittsfield		4804 82 1 584 44	•	•		21 801 75 11 00 01 1	•	220
Andrew R. Wright, Tounton.		344	\$40 86	#165 06		355 98	£371 33	2,288 15
Josiah A. Hunt, New Bedford.		24.136 93		717 78		1.877 38	1,583 42	29,515 46
Hiram Crowell, Edgartown,		•	•	98 50		•		248 50
Charles W. Morrill, Ipswich,		5,417 58	1	•		243 00	1,763 99	8,624 57
Horatio G. Herrick, Lawrence, .		6,432 89	•	8		466 00	577 96	8,727 47
Charles L. Ayers, Newburyport, .		175 00	•	•		283 90	,	1,858 90
Samuel R. Hathaway, Salem,	•	16 880'9	•	8		546 28	1,178 28	8,072 45
Charles S. Richardson, Greenfield,	•	1,378 96		•		•	18 89	2,167 86
Embury P. Clark, Springfield, .		4,298 18	•	36 32		1,376 88	•	6,708 82
Jairus E. Clark, Northampton, .		2,005 29	•	•		406 92	•	3,410 33
Henry G. Cushing, Lowell,		2,382 15	•	•		1,008 90	•	4,340 16
John M. Fisk; Cambridge,		41,801 96	•	187 50		3,482 50	•	47,971 96
Fred. F. Parker, Nantucket,		•	•	8		•		9
Aug. B. Endicott, Decham,		2000,5	-			,	,	4,409 64
Alpheus K. Harmon, Plymouth, .		278 00		•		435 52	•	1,468 52
John B. O'Brien, Boston,		6,051 40	•	141 00*		•		7,192 40
B. D. Dwinnell, Fitchburg,	•	7,186 21	1	•		1	1	8,586 21
Robert H. Chamberlain, Worcester,		6,830 43	•	8		1,963 00	•	8,817 30
		\$118,318 73	98 674	\$1,406 59	\$19,437 68	\$12,668 18	\$6,568 86	\$167,494 74

* Paid to complainants by order of court.

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ANNUAL REPORT

OF THE

BOARD OF HARBOR AND LAND COMMISSIONERS

FOR THE YEAR 1893.

BOSTON: WRIGHT & POTTER PRINTING CO., STATE PRINTERS, 18 POST OFFICE SQUARE. 1894.

Commonwealth of Massachusetts.

To the Honorable the Senate and House of Representatives of the Commonwealth of Massachusetts:

The Board of Harbor and Land Commissioners, as required by the provisions of section 2 of chapter 19 of the Public Statutes, respectfully submit the following report of their doings in the year 1893.

The Legislature have required, by chapter 144 of the Acts of 1893, that annual reports of State boards or commissions containing recommendations or suggestions for legislative action shall be deposited with the Secretary of the Commonwealth on or before the first Wednesday in January of each year. In order to comply with this provision of law it has been necessary for this Board to end the period covered by the present report with the 30th of November instead of the 31st day of December, as in previous years. This report, therefore, covers a period of only eleven months, but hereafter the annual reports will cover a full year beginning from the 1st of December.

HEARINGS AND INSPECTIONS.

During the eleven months of 1893 ending November 30, the Board have held one hundred and five formal sessions. At these meetings one hundred and forty-three hearings were given. The Board have passed upon ninety-five applications for licenses for structures or privileges in tide waters and great ponds; of these ninety were granted, one was withdrawn by the petitioners after hearing, and four were refused. In the licenses granted suitable conditions and restrictions were imposed.

Of the above-named meetings, one in regard to the establishment of a river line at Springfield was held at that city, two in regard to the boundary line on tide water between the towns of Mashpee and Barnstable were held at Cotuit in the town of Barnstable and one was held at Harwich in regard to certain structures in that town; the other hearings were held at the office of the Board in Boston.

The Commissioners have from time to time visited the localities where they have been asked to license structures in tide waters, or to grant privileges for using or lowering waters of great ponds. In this way the Board bave during the year visited and inspected the bridge at Muddy Cove between the towns of Chatham and Harwich, the jetties at the mouth of Herring River, in the last-named town, a wharf or landing in the harbor of Marblehead, a wharf on Mystic River at Medford, certain wharves in Fall River, Vincent Cove at Gloucester, the draw in the railroad bridge at Manchester, Bartlett's and Darby ponds in Plymouth, and certain structures in Lake Quinsigamond at Worcester. Commissioners also visited and inspected the Province Lands, now subject to their jurisdiction. The inspections named were those made by the Board, but no license is ever granted without an actual inspection of the premises, either by the Board or one of its members, or by its engineers.

SOUTH BOSTON FLATS.

The work of filling and improving the tidewater lands known as the Commonwealth's Flats, at South Boston, has continued during the year on the general plan previously followed. Substantially all the work done during the year has been upon the portion of the lands known as the seventy-five-acre lot.

The final settlement has been made with the New England Dredging Company for the work done under the contract dated April 8, 1889. In making this settlement \$7,500 was paid to the said company for additional material required to complete the filling by reason of the sinking of the original surface, the soft mud underlying the filling being here much deeper than at any place previously filled.

The contract with the San Francisco Bridge Company for dredging and filling a portion of the seventy-five-acre lot, dated Dec. 31, 1891, was completed and the final payment made in October, 1893. During the year 179,821 cubic

yards of material were dredged and deposited, most of it on the area north of Congress Street, and a small quantity on the land south of Congress Street in order to fill some low places to the required level. This work was done by the hydraulic method and in a very satisfactory manner. The completion of the work was delayed about three months beyond the contract time owing to the existence of a large number of small boulders in the material dredged, which broke the pumps very frequently and delayed the work. The presence of these boulders was not known or suspected either by the commissioners or the contractors when the contract was made. In the final settlement under the contract the San Francisco Bridge Company was paid \$609.40 for expenses incurred in the removal of these boulders.

The work under the contract with the Eastern Dredging Company for filling about 200,000 cubic yards at the northeast corner of the seventy-five-acre lot dated July 1, 1892, and extended to January 1, 1894, is now in progress. During the year 74,962 cubic yards of material have been deposited under this contract.

This work is being done by a combination process. The material is brought to the work in scows and then dug from the scows by a clam-shell dredge, and placed in a hopper on the wharf. It is then forced by water from steam pumps through a pipe to the place of deposit. This method deposits the material in such a manner that very little work is required to complete the grading of the surface.

On June 13, 1893, after public advertisement, a contract was made with Perkins & White, the lowest bidders, to fill with gravel to grade 16 D and E Streets and the cross streets between C and E Streets, at the price of 63 cents per cubic yard. [See Appendix A.] Work has been commenced under this contract, and up to Dec. 1, 1893, 7,000 cubic yards of gravel have been deposited on the streets, most of it on E Street.

On Aug. 1, 1893, a lease for 5 years was made to George C. Corcoran of 15,000 square feet of land on the southeast corner of Congress and C Streets, he agreeing to purchase the land at the expiration of the lease at the price of 80 cents per square foot, and agreeing to at once erect a large building

on the premises. This building has been built, and he is now carrying on his business there.

Early in the year Mr. Peter McConarty notified the Board that the city board of health had ordered him to discontinue the business of storing manure on the premises he had leased from the Commonwealth. Accordingly this lease was terminated by mutual agreement. Later in the year the Board was informed that the board of health had withdrawn its objections to the business carried on by Mr. McConarty, and on Oct. 10, 1893, a lot in the same location, 50 feet square, was let to him at the rent of \$60 per year, payable semi-annually in advance.

The two small lots on the northerly side of the one-hundred-acre lot are still let as stated in the last report of the Board.

During the year, the Walworth Manufacturing Company has graded its lot and enclosed it by a substantial fence, and, in addition to its large storage shed, has erected a building for the storage of naphtha.

In November the city of Boston applied for permission to build a plank sidewalk on the southerly side of Congress Street, from C Street to L Street Bridge, and such permission was granted by the Board on Nov. 10, 1893. The walk is now in process of construction.

The L Street Bridge, which was completed last December, has remained unused since that time. During the summer L Street was completed on the South Boston side from First Street to the Bridge, the roadway being paved and the edgestones set; but no work has been done on the Boston side with the exception of the plank walk above described.

Up to the present time the New York & New England Railroad Company has successfully delayed the appointment, upon the petition of the city of Boston, of a commission, under the grade crossing act, to compel the carrying of Congress Street over the tracks of said railroad company. This has prevented the completion of Congress Street and correspondingly retarded the development of the Commonwealth's property at the South Boston flats. The importance of opening Congress Street to travel is so clear, that the city authorities can probably be relied upon to press the matter as much

as possible. In the meantime the erection of the plank walk for foot passengers is likely to call attention to the uncompleted thoroughfare.

Under the contract with the San Francisco Bridge Company, the reserved channel has been excavated to its full width of 400 feet from its head at E Street to a line 100 feet east of the easterly line of L Street and to its full depth of 12 feet below mean low water. From this point the excavated channel continues in the same direction 110 feet wide on the bottom and 12 feet deep at mean low water to a point opposite George Lawley & Sons' yacht basin; at that point it turns and runs about northeasterly 115 feet wide on the bottom and 8 feet deep at mean low water to a like depth in the main channel of the harbor.

In the spring the buoys marking this channel were renewed and set at the entrance and at the angles in the channel.

The balance in the Commonwealth's Flats improvement fund on the first day of January, 1893, available for carrying on the work was \$69,698.93. To this has been added during the year \$937.82 from the income of the fund, \$2,259.94 from rents of land and \$95,000 paid into the fund from the treasury of the Commonwealth under the provisions of chapter 93 of the Acts of 1889, and chapter 19 of the Acts of 1893, making a total of \$167,896.69. Of this sum there has been expended during the year \$88,947.23, leaving an available balance on December 1, 1893, of \$78,949.46.

It is estimated that this balance will be sufficient to pay for all the work now contracted for and also the expenses incidental to its completion. In order to provide for the remainder of the filling required to raise to the established grade the whole of the area enclosed by the present sea-wall and bulkheads, it is estimated that it will be necessary to authorize the payment of \$50,000 into the fund for the year 1894.

SURVEYS.

During the year the work on the South Boston Flats has as usual occupied a large part of the time of the engineer of the Board and his assistants. The surveys in connection with the contracts for filling have taken much time, and the large amount of filling brought by teams has required constant attention.

Two surveys were made of the portion of the Reserved Channel dredged by the San Francisco Bridge Company, one in April, on which to base the instructions as to the final levelling of the excavation, and the other in August and September, upon the completion of the work. The bottom was found to be remarkably smooth and of even depth at the required grade.

April 28, 1893, an examination and sketch were made of the wharf of William H. Friend and the launching ways of Thomas A. Irving, in Vincent Cove, Gloucester.

May 9, 1893, a line of levels was run from Bartlett's Pond, in Plymouth, to the outlet of the mill-pond on the stream above Bartlett's Pond, to determine the comparative elevations between the floor of the outlet of the mill-pond and the natural level of Bartlett's Pond, and on October 12 copper bolts were set in rocks near the shore of Bartlett's Pond marking the level below which the pond should not be drawn under a proposed license of this Board to the Beaver Dam Cranberry Bog Company to erect structures in the outlet of the pond.

May 9, 1893, levels were taken at Darby Pond, in Plymouth, to determine the level below which the pond should not be drawn in flowing cranberry bogs.

June 8, 1893, levels were taken on Salter's Beach, near the Gurnet, in Plymouth, to compare with previous levels to see how the beach is affected, if at all, by the removal of gravel under permits given to the owner of the beach. So far as appears at present, the removal of the gravel from the proper places and in a proper manner does not injure the beach.

In June, July and August, a survey and plan were made of Popponesset Bay, in Mashpee and Barnstable, to be used in defining the boundary line on tide water between the two towns under chapter 105 of the Resolves of 1893. This took considerable time, the field work alone occupying nearly three weeks.

In July and in September and October surveys were made at Provincetown for the purpose of fixing and marking the

bounds of the Province Lands as established by chapter 470 of the Acts of 1893. Fifteen stone monuments, of substantial size and properly inscribed, were set in the places designated upon the map accompanying this report.

During the summer, between other engineering work, a hydrographic survey was made of Chelsea Creek from Meridian Street bridge to the head of navigation near Proctor's wharf in Revere. The plans of this survey are not yet completed.

October 25 and 26, a few lines of soundings were run in Neponset River to ascertain whether any changes had occurred since the survey of 1891, before making estimates of the amount of dredging required to make the channel navigable to vessels of deeper draught than those that use it now.

In November a hydrographic survey was made around Jeffries Point, East Boston, on which to base estimates for a channel from the present Bird Island channel to the wharves on the northerly side of the point as far as the Boston, Revere Beach & Lynn Railroad.

In the same month, a survey was made of the channel in South Bay, from Dover Street bridge up Roxbury Canal, on which to base estimates for the removal of certain shoals which now prevent the larger vessels from reaching the wharves.

In September surveys were made to determine the amount of filling which had been done by certain persons and corporations in South Bay, along the shore between Roxbury Canal and the New York & New England Railroad, and also in Charles River, in Cambridge between West Boston and Craigie bridges.

CHARLES RIVER.

License to Boston & Maine Railroad.

On Jan. 25, 1893, the Board granted to the Boston & Maine Railroad a very important license, authorizing it to widen a portion of its Eastern and Western Division bridges over the Charles River so as to cover the space between them with a pile structure, also to widen the passage-way for vessels in the draws of its Eastern and Southern Division bridges and to build additions to the draw-piers of those bridges,

and to repair a portion of said Eastern and Southern Division bridges and the draw-pier of said Southern Division bridge. The draw-ways covered by this license were required to have a width for the passage of vessels of 40 feet instead of 36 as before. Both in the new construction and in the repairs and rebuilding authorized the railroad company was required by the Board to place the piles in lines parallel to the current, and to remove the old piles, which were placed so as to obstruct the current and greatly to retard the flow of the river. There can be no doubt that the performance of these requirements has benefited the river, and it is thought that, with all the new piling which was authorized by the license to be placed between the bridges, the river flows more freely at this point than it did before any of the authorized changes were made.

The portion of the license, however, which authorized the widening of the two bridges so as to cover the space between them with a pile structure, was granted upon the solemn declaration of the Boston & Maine Railroad, made by the persons authorized to represent it, that it desired the license only for the purpose of erecting a temporary structure to provide for the immediate necessities of its passenger traffic until the problem of a union station and proper terminal facilities could be finally solved; and the following agreement was inserted in the license with the assent of the railroad company:—

This license is granted with the express understanding that the pile construction hereby authorized is temporary in its character, and the said Boston & Maine Railroad in accepting this license agrees with the Commonwealth of Massachusetts and with the Board of Harbor and Land Commissioners, representing said Commonwealth, that it will, as soon as the same can permanently and advantageously be done, rebuild with stone piers, in a manner to be approved by the said Board, all the bridges over the Charles River owned, leased or controlled by it, and will remove from the said river all the piles supporting any of the said bridges or hereby authorized to be driven, except such piles as may be allowed by the said Board to remain as necessary for the proper appurtenances of the said bridges or the draws therein.

Instead of building a structure providing only for the

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temporary accommodation of its passenger business, the Boston & Maine Railroad, after making an agreement with the Fitchburg Railroad for a union station, proceeded to build the same at great expense and in a very substantial manner. This proceeding in no way discharges the corporation from its obligation to the Commonwealth under the contract contained in the license, although it may make the performance of that contract by the removal of the piles and the rebuilding of its bridges with stone piers more costly than it otherwise would have been. The fact that the corporation has chosen to make a large expenditure on a temporary structure, should not at any future time be allowed to furnish it with an excuse for attempting to delay the performance of its contract with the Commonwealth.

Under this license the Boston & Maine Railroad, in accordance with the recommendation of this Board to the Governor and Council, paid the Commonwealth for rights and privileges granted in tide-water lands the sum of \$75,636. This was paid on Feb. 6, 1893.

After obtaining the said license from this Board the Boston & Maine Railroad, as required by the laws of the United States, applied to the Secretary of War for approval thereof. Such approval was granted by the Secretary of War on Feb. 3, 1893, in accordance with the recommendation of Lieutenant Colonel Mansfield. In granting the said approval the Secretary of War imposed the following condition:—

That the Boston & Maine Railroad shall rebuild all its bridges over the Charles River on stone or iron piers in a manner to be approved by the War Department, and shall remove from the river all of the piles of the said bridges within ten years from the date of execution hereof.

The written instrument signed by the Secretary of War, certifying his assent and containing the foregoing condition, bears upon it the following acceptance in behalf of the Railroad Company:—

The conditions of this instrument are hereby accepted by the Boston & Maine Railroad, by Frank Jones, the chairman of the

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board, thereunto lawfully authorized, this sixth day of February, 1893.

FRANK JONES.

In presence of

A. W. SULLOWAY.

J. W. SANBORN.

Work of Charles River Embankment Company.

Owing to the financial depression, the work in Charles River Basin has not progressed during the year as fast as was expected. The work on the property of the Charles River Embankment Company has been principally done east of Harvard Bridge, where about 1.470 feet of sea-wall have been built from Harvard Bridge along the exterior line towards West Boston Bridge. About 2,000 feet of wooden bulkhead have been built on the boundary between the flats being filled and the adjacent flats. About 127,000 cubic yards of material have been deposited on the flats inclosed, a large portion of which was used in backing up the wall and bulkhead.

West of the Harvard Bridge about 77,000 cubic yards of material have been dredged from the river and deposited on the westerly and northern sides of the area already inclosed and partially filled. The general appearance of the territory west of the bridge is about the same as a year ago, the material deposited this year being used to raise the portions which were a little low. No work was done in constructing streets during the past year.

Other Work.

On the property between Broad Canal and Binney Street, the filling has been continued on both sides of First Street, and the erection of buildings upon the filled land has already begun.

Authorized Extension of the Charles River Embankment by the City of Boston.

By chapter 435 of the Acts of 1893, the act of 1891,

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which authorized the city of Boston to extend the Charles River Embankment or Charlesbank to the southerly line of Mount Vernon Street and thence by a curved line southerly and westerly as this Board might approve, was amended by authorizing the continuation of such embankment by the construction of a sea-wall, parallel to and 100 feet or less distant from the sea-wall in the rear of Beacon Street, as far as the westerly line of the Back Bay Fens.

The act provides that all lands acquired and filled under authority of the act shall be subject to the express condition that they shall not be used for building purposes, or for any other purpose than for public ornamental grounds and a parkwav. The third section makes proper provision for obtaining the material used for filling by dredging from the Charles River Basin in such places and to such depths as this Board shall require, and also provides that the city shall do a sufficient amount of additional dredging between high and low water lines to compensate for the amount of tide-water displaced by the filling or do other dredging in lieu thereof which in the judgment of this Board is an equal improvement to the harbor of Boston. The act provides that all the filling, dredging and other work authorized or required thereby shall be subject to the approval of this Board and likewise subject to the approval of the Secretary of War.

Claim of the Fisk Heirs.

Mary G. Fisk and Edward P. Fisk, trustee, have presented a claim to this Board based upon their alleged ownership of certain flats in Charles River south of the West Boston Bridge. They claim that the 100-rod line of riparian ownership, as measured from the shore line indicated on a certain ancient plan, entitles them to a portion of the flats which have hitherto been claimed by the Commonwealth, and that they should be paid certain sums of money which the Commonwealth has received for gravel sold from the flats claimed by them. The Board have this matter under consideration, and hope to find further ancient plans or descriptions which may throw light upon the questions involved.

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MYSTIC RIVER.

The work done by the Boston & Maine Railroad during the year in connection with the Mystic Wharf improvement has consisted mainly in dredging in the dock and opposite the lower portion of the railroad company's said wharf and principally below Chelsea Bridge, to secure a depth of water sufficient to allow large ocean steamships to reach the wharf. As the wharf was already filled, the dredged material was used partly in filling the South Boston Flats under a contract of the Eastern Dredging Company with the Commonwealth and the remainder was carried out to sea. Eighty-five thousand three hundred and thirty-six cubic yards of material have been so dredged. All of this material was dredged from the north channel of the Mystic River, 17,480 cubic yards having been dredged above the Chelsea Bridge and 67,856 cubic yards below that bridge.

FORT POINT CHANNEL. Dover Street Bridge.

On July 26, 1893, this Board granted to the city of Boston a license to rebuild a portion of Dover Street Bridge in and over the tidewaters of the Fort Point Channel, as directed by a special commission appointed under the provisions of the grade-crossing act. The Board in granting this license imposed the condition that the draw-way in said bridge should be built with an opening of not less than 40 feet at all stages of the tide for the passage of vessels, but it was further provided that until the draw-way in the bridge of the Old Colony Railroad Company over Fort Point Channel shall be rebuilt and widened, the city may maintain its water pipes temporarily in their present position on the Dover Street Bridge and draw-way, with such structures as are necessary for their support and protection, leaving a clear opening of 36 feet in the draw-way, such water pipes and temporary structures to be removed or changed by the city so as to leave a clear opening of 40 feet in the draw-way whenever such removal or change shall be ordered by the Board after The Old Colony Railroad bridge is below the Dover Street Bridge, so that the additional width in the

passageway in the Dover Street Bridge draw will be useless until the draw-way in the bridge of the Old Colony Railroad Company is correspondingly widened. Such a change is very desirable and it is hoped that the Board may be able to find some way to bring it about.

FLATS AT EAST BOSTON.

The East Boston Company and the Maverick Land Company own certain flats at East Boston which were enclosed by a sea-wall before the year 1866. These companies applied to the Board for information as to whether it was their duty to procure licenses from the Board before permitting dredged material to be dumped on their flats or making contracts for filling them. They claimed that the work of filling the portion of their flats enclosed by the sea-wall was begun at the time of the passage of the act of 1866 creating the Board of Harbor Commissioners and requiring licenses for structures in tide-water, and that the work has since been continuously prosecuted. The flats and the wall in question are those which are seen upon the right in passing between East Boston and Winthrop upon the trains of the Boston, Revere Beach & Lynn Railroad Company.

The East Boston and Maverick companies, at the request of the Board, furnished the Board with a statement of their grounds for claiming such exemption, and this statement was submitted by the Board to the Attorney-General for his opinion, particularly asking his attention to the consideration of the point whether, if the said work was begun at the time of the passage of the act of 1866, under the construction of that statute laid down by the Supreme Court in the case of Attorney-General v. Boston & Lowell Railroad, 118 Mass. 345, it has been since continuously prosecuted, so that a filling of the flats now can fairly be considered a part of the same work, or whether the prosecution of the old work has been so discontinued since 1866 that the present undertaking of filling the flats in question would be a new work, and would thus require a license from the Board under the provisions of chapter 19 of the Public Statutes.

In response to this inquiry the Attorney-General gave his

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opinion upon the 15th of July, 1893, to the effect that, assuming the statements of fact submitted to him to be correct, the work of improving the flats in question enclosed by the wall is within the exemption of section 8 of chapter 19 of the Public Statutes. A copy of the opinion of the Attorney-General is printed in the appendix to this report. [See Appendix B.]

The Board, after receiving this opinion, notified the East Boston and Maverick companies that no licenses would be required to authorize them to fill the portions of their property enclosed by the sea-wall.

CONNECTICUT RIVER.

On April 12, 1893, the Board gave a hearing at Spring-field in regard to the northerly and southerly extension of the river line on the Connecticut River already designated by the Board, as stated on page 6 of the report of the Board for the year 1892. A plan made by the city engineer of Springfield and the engineer of this Board showing the extensions of the line to be recommended was considered, and it was voted to recommend to the Legislature that the line with the extensions shown on said plan be established. This recommendation was accordingly made, and the Legislature established the line in question by chapter 301 of the Acts of 1893.

BACK BAY LANDS.

The Board have received during the year several complaints in regard to alleged violations of restrictions in the deeds of the Commonwealth conveying lots on the Back Bay lands; but in most of the cases notice of the complaint has resulted in the removal of the features principally objected to, and no action on the part of the Board has become necessary. Two of these complaints are now pending, but neither of them has reached a point where the Board can properly make a report upon it.

On November 14, 1893, the Board approved a change in the plan for laying out a portion of the lands of the Boston & Roxbury Mill Corporation between Beacon Street, Deerfield Street and the Bay State road. REMOVAL OF WRECKS AND OBSTRUCTIONS TO NAVIGATION.

Early in the spring, complaint was made to the Board that an old hulk had been floated away from its berth and was liable to damage a brig moored at Burnham's railway wharf at East Boston. Upon investigation it was found that so much ice had formed on the wreck that it had floated, and drifted into its dangerous position. As no owner could be found, the Board had it towed to South Boston Flats to be finally disposed of later.

On March 30, 1893, Mr. A. T. Bliss of Winthrop notified the Board that an old wreck was lying off his premises at Chelsea Point, in Winthrop, which was an obstruction to navigation, and asked for its removal. Upon investigation it was found to be the bottom of the old ferry-boat "Trimountain," which after the breaking up of the boat had been left on Wood Island during the winter. The ice had formed on it until it had floated and lodged in the position reported by Mr. Bliss.

May 1, 1893, after public advertisement, a contract was made with Mr. Wendal H. Wyman, the lowest bidder, for the sum of \$467, to break up and place on shore, the two above-described wrecks, and also the wreck of an old sloop which was lying near the head of the Reserved Channel on the South Boston Flats. [See Appendix C.] The performance of this contract was satisfactorily completed June 6, 1893.

On July 29, 1893, the Harbor-master notified the Board that the schooner "Mt. Vernon" had been stripped of most of her rigging and abandoned and was drifting around in the South Bay; that she was an obstruction to navigation and was liable to do serious damage to the wharves and bridge. The Board had her towed to the South Boston Flats and made fast to the wharf there, and notified the owner to remove her. No reply was received from him, and in the mean time the vessel sank at the wharf. The Board then received bids for her removal, which were so high that they were all rejected. Oct. 24, 1893, an offer was accepted from Mr. J. R. Nash to remove the wreck for the sum of \$25 and the vessel. The work was satisfactorily completed, and paid for on Oct. 31, 1893.

Oct. 20, 1893, Mr. E. B. Townsend reported to the Board that the schooner "D. M. Anthony," while passing up Miller's River, on Oct. 16, 1893, grounded on an obstruction near Prison Point Bridge and damaged her rudder. investigation, the obstruction was found to be an old oak spur-shore pile projecting from the bed of the river, lying directly in the track of vessels at a place where they are in the habit of stopping to wait for the tide. No information could be obtained as to how the pile got there. A diver was employed and the pile removed, at an expense of \$25, the payment of which was approved by the Board on Oct. 24, 1893.

Oct. 27, 1892, the Boston Rubber Company notified the Board that a wreck had floated alongside their wharf at Chelsea, and was liable to injure it. Upon inquiry it was found to be the sloop "Ino" of Boston, which had been dismantled and had drifted away from her berth. The owners were notified and removed her.

Attempt to Procure Reimbursement from the United States.

In their last annual report the Board stated that they had in contemplation an application to the United States for reimbursement of expenditures made by the Commonwealth for the removal of wrecks under the provisions of chapter 260 of the Acts of 1883, this being made the duty of the Board by the provisions of section 10 of the act. On Sept. 22, 1893, such an application was made in a letter addressed to the Secretary of War of the United States, setting forth a list of the expenditures made by the Commonwealth for the removal of wrecks constituting obstructions to international and interstate navigation, amounting to \$7,536.51, which, in the opinion of this Board, might properly be paid by the United States.

The Board, in their communication to the Secretary of War, stated that they presented the claim to him as being in charge of the harbors of the United States, in order that he might recommend such action to Congress in the matter as he thought proper, by way of providing for the payment of this claim as one of the items in the annual appropriation bill or otherwise.

The Secretary of War replied in a letter dated Oct. 2, 1893, declining to recommend the repayment by the United States of the amount thus expended by the Commonwealth, on the ground that Congress had exclusive control of the subject of the removal of wrecks, and had passed a law making all necessary provisions in regard to the matter.

To this letter the Board sent a reply dated Oct. 5, 1893, respectfully urging that, if the United States desires to reject the assistance of this Commonwealth in performing its duties in regard to the removal of wrecks, it should amend its laws so that these duties may be promptly and efficiently performed by its own officers; the fact being that under the provisions of section 4 of the act of Congress approved June 14, 1880, providing for the removal of wrecks, thirty days' notice by publication is required, and also a further time sufficient to allow the owner to remove the wreck after such notice, so that in practice it is found impossible for the United States authorities to begin the removal of a wreck sooner than forty days after receiving notice of the obstruction. This power is in many cases obviously insufficient, and the United States authorities have in several important instances been obliged to leave to this Board the removal of wrecks where immediate action was necessary.

The correspondence will be found printed in full in the appendix to this report. [See Appendix D.]

FISH WEIRS.

Section 70 of chapter 91 of the Public Statutes is as follows:—

The mayor and aldermen of a city and the selectmen of a town lying upon tide water may authorize in writing any person to construct fish-weirs in said waters within the limits of such city or town for a term not exceeding five years: provided, such weirs cause no obstruction to navigation, and do not encroach on the rights of other persons.

This section substantially re-enacts section 1 of chapter 50 of the Acts of 1856, which was passed ten years before the statute which created the Board of Harbor Commission-

ers and required structures in tide waters to be licensed by that Board.

In the report of the Board of Harbor and Land Commissioners for the year 1883 the commissioners discussed the effect of the law in regard to fish-weirs and commented upon its unsatisfactory condition, but did not definitely recommend any legislation on the subject. Since that time the matter has not been mentioned in the reports.

During the past year the attention of this Board was called to the matter by a complaint against certain persons for maintaining fish-weirs alleged to be obstructions to navigation within the meaning of the statute. In regard to the particular weirs complained of, the Board came to the conclusion that under the existing circumstances no action on their part was necessary; but in the course of the hearings upon the matter the practice of the selectmen of towns in regard to the granting of licenses for fish-weirs was disclosed in such a way as to throw a good deal of light upon the operation of the existing law. It seems that the selectmen, in at least one important town where licenses for fish-weirs are granted, do not grant definite licenses permitting the licensee to erect and maintain a fish-weir in a designated place, but merely give a general permission in writing to the licensee to erect and maintain a fish-weir, or in some cases more than one. anywhere in the waters within the limits of the town, providing that he causes no obstruction to navigation and does not encroach on the rights of other persons. This leaves it for the licensee to determine where his fish-weir shall be located, providing he gets the consent of the riparian proprietor to such portion of the structure as comes above low water mark, such licensee deciding for himself and at his own risk whether the structure that he erects and maintains is an obstruction to navigation within the meaning of the statute. The consequence is that fish-weirs, consisting of stakes firmly driven in the bottom and connected by nets or brush, are built from various portions of the shore into the tide waters of the Commonwealth under cover of written licenses from the selectmen of the town, and yet neither the selectmen nor any other authority has ever passed upon the question of whether the licensed wiers are obstructions to navigation or are erected in suitable places or in a proper manner.

Under the statutes now in force, no person can build a wharf, pier, dam, sea-wall or bridge in tide waters of the Commonwealth without a license from this Board. Fishweirs are the only structures in tide water not required to be so licensed. They are structures peculiarly liable to interfere with navigation, and there seems to be at least as much reason for their being subject to a proper control as there is in case of the structures now under the jurisdiction of this Board.

The Board suggest that the above quoted section of the Public Statutes in regard to fish-weirs should be so amended that licenses for fish-weirs granted by the mayor and aldermen of a city or the selectmen of a town may be subject to the approval of this Board upon the question of obstruction to navigation, leaving to the local tribunal the decision of the question whether the city or town should grant any licenses for fish-weirs, and, if so, to how many persons and to what persons they should be granted, but requiring this Board to pass upon the questions whether the proposed structure is a proper one and to be put in a proper place with reference to navigation.

Chapter 205 of the Acts of 1893 prohibited the granting of any further licenses for constructing or maintaining fishweirs in tide waters of Buzzard's Bay, or any harbor, cove or bight thereof, but as to the other tide waters of the Commonwealth section 70 of chapter 91 of the Public Statutes remains in force.

LICENSES AUTHORIZING STRUCTURES IN OR PRIVILEGES AFFECTING TIDE WATERS AND GREAT PONDS, GRANTED DURING THE ELEVEN MONTHS ENDING NOVEMBER 30, 1893.

Nos.

- 1531. Petition of G. H. Johnson for license to dump snow and ice from Dover Street Bridge into Fort Point Channel in the city of Boston. Granted Jan. 13, 1893.
- 1532. Petition of the Boston & Maine Railroad for license to widen a portion of its Eastern and Western Division Bridges, to widen the passage-way for vessels in its Eastern and Southern Division Bridges, to build additions to the draw-piers of said Eastern and Southern Division

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- Bridges, and to repair a portion of said Eastern and Southern Division Bridges and the draw-pier of said Southern Division Bridge on Charles River in the cities of Boston and Cambridge. Granted Jan. 25, 1893.
- 1533. Petition of the city of Boston for license to dump snow and ice into tide waters in the cities of Boston, Cambridge and Chelsea. Granted Feb. 2, 1893.
- 1534. Petition of the city of Lynn and town of Swampscott for license to build a wooden box outfall in Nahant Bay, at King's Beach, in said city and town. Granted Feb. 2, 1893.
- 1535. Petition of the Boston Fire Brick and Clay Retort Manufacturing Company for license to fill solid and extend its wharf, on piles, in Boston harbor near the Reserved channel at South Boston. Granted Feb. 2, 1893.
- 1536. Petition of the North Packing and Provision Company for license to widen its wharf, on piles, on Miller's River in the city of Somerville. Granted Feb. 2, 1893.
- 1537. Petition of Orlando E. Lewis for license to widen a wharf in Winthrop harbor in the town of Winthrop. Granted Feb. 2, 1893.
- 1538. Petition of Thomas A. Irving for license to build and maintain a launchway, on piles, in Vincent Cove in the city of Gloucester. Granted Feb. 2, 1893.
- 1539. Petition of the Eastern Dredging Company for license to build a sea-wall, bulkhead and pile pier, and to fill solid in Chelsea Creek at East Boston. Granted Feb. 2, 1893.
- 1540. Petition of Susan Pope and Julia A. Furber for license to repair their wharf and build a pile structure in their dock on Fort Point Channel in the city of Boston. Granted Feb. 2, 1893.
- 1541. Petition of Sylvester Cunningham and William Thompson for license to widen their wharf, on piles, in Gloucester harbor. Granted Feb. 2, 1893.
- 1542. Petition of DeWitt C. Bates, J. Clarence Howe and Henry O. Fairbanks, trustees of the bridges over Weymouth Fore and Back rivers, for license to widen a portion of a bridge, on piles, on Weymouth Fore River in the city of Quincy and town of Weymouth. Granted Feb. 2, 1893.
- 1543. Petition of the Central Wharf and Wet Dock Corporation for license to dump snow and ice into Boston harbor from Central wharf and India wharf in the city of Boston. Granted Feb. 9, 1893.

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- 1544. Petition of Heywood Brothers & Co. for license to fill solid in Crystal Lake in the town of Gardner. Granted Feb. 9, 1893.
- 1545. Petition of James J. Storrow, Jr., and others, trustees, for license to build a bulkhead, fill solid and maintain a float on Charles River in the city of Cambridge. Granted Feb. 16, 1893.
- 1546. Petition of the Boston & Maine Railroad for license to widen and repair a portion of its Eastern Division bridge, and to widen and extend the draw-pier of said bridge on the easterly side of Austin Street, on Charles and Miller's Rivers in the cities of Boston and Cambridge. Granted March 9, 1893.
- 1547. Petition of the city of Boston for license to build a foundation head-house, and to rebuild two ferry piers in Boston harbor, at the North Ferry in the city of Boston. Granted March 9, 1893.
- 1548. Petition of Reed & Gamage for license to extend their wharf, on piles, in Gloucester harbor in the city of Gloucester. Granted March 9, 1893.
- 1549. Petition of the Lynn & Boston Railroad Company for approval of plans for temporary bridges on Mystic River in the city of Boston, as authorized by chapter 374 of the Acts of 1892. Granted March 23, 1893.
- 1550. Petition of Alvin F. Waite and James T. Smith for license to build a breakwater in Buzzard's Bay in the town of Dartmouth. Granted March 23, 1893.
- 1551. Petition of H. K. Hannah for license to build a pile wharf on Weymouth Fore River in the town of Weymouth-Granted March 23, 1893.
- 1552. Petition of the Fall River Iron Works Company for license to widen and extend its wharf by filling solid in Taunton River in the city of Fall River. Granted March 23, 1893.
- 1553. Petition of Annie M. Oakes for license to widen and extend her wharf, on piles, on Chelsea Creek in the city of Chelsea. Granted March 30, 1893.
- 1554. Petition of the Board of Metropolitan Sewerage Commissioners for approval of plans for a sewer and siphon across Shirley Gut, between Point Shirley and Deer Island, as authorized by chapter 439 of the Acts of 1889. Granted April 5, 1893.
- 1555. Petition of the Brookline Gas Light Company for license to build a pile wharf, to widen its present wharf, and to fill

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- solid on Charles River in the city of Boston. Granted April 5, 1893.
- 1556. Petition of the city of Medford for license to build a brick conduit, with a tide-gate therein, to conduct the waters of Gravelly Creek into Mystic River in said city. Granted April 13, 1893.
- 1557. Petition of the Bristol Manufacturing Company for license to lay a 20-inch water-pipe in Acushnet River in the city of New Bedford. Granted April 13, 1893.
- 1558. Petition of the town of Harwich for license to build bulkheads and fill solid a portion of Lower Herring bridge on Herring River in said town. Granted April 13, 1893.
- Petition of the town of Harwich for license to build jetties
 at the mouth of Herring River in said town. Granted
 April 13, 1893.
- 1560. Petition of the towns of Harwich and Chatham for license to repair and fill solid a portion of Cove bridge on Muddy Cove in said towns. Granted April 20, 1893.
- 1561. Petition of the Boston & Maine Railroad for license to build an addition to the draw-pier of its Eastern Division bridge on Charles and Miller's Rivers in the city of Boston. Granted April 26, 1893.
- 1562. Petition of the Boston & Maine Railroad for license to drive additional piles in its Southern Division bridge on Charles River in the city of Cambridge. Granted April 26, 1893.
- 1563. Petition of the New Bedford, Martha's Vineyard and Nantucket Steamboat Company for license to build a pile wharf on Vineyard Sound in the town of Cottage City. Granted April 26, 1893.
- 1564. Petition of Eugene Battelle for license to build a pile pier and to maintain a float-stage in Mattapoisett harbor in the town of Mattapoisett. Granted April 26, 1893.
- 1565. Petition of the trustees under the will of Ebenezer Francis for license to fill solid a portion of a dock adjoining Francis wharf on Fort Point Channel in the city of Boston. Granted April 26, 1893.
- 1566. Petition of Alfred S. Hall and William O. Hall for license to build a culvert and tide-gate on Pines River in the town of Revere. Granted April 26, 1893.
- 1567. Petition of George W. Burr for license to widen his wharf, partly solid and partly on piles, and to dredge a channel in Hingham harbor in the town of Hingham. Granted April 26, 1893.

Nos.

- 1568. Petition of the Standard Oil Company of New York for license to widen its wharf, on piles, and to dredge in Chelsea Creek at East Boston. Granted May 4, 1893.
- 1569. Petition of the Boston & Maine Railroad for license to widen the road-bed of its Gloucester Branch Railroad by filling solid in tide water in the towns of Beverly and Manchester, and to build abutments, a draw-pier, and additions to the present draw-pier of its bridge in Manchester harbor in the town of Manchester. Granted May 10, 1893.
- 1570. Petition of Stephen M. Weld for license to build a dike and flume in Bourne's Cove in the town of Wareham. Granted May 10, 1893.
- 1571. Petition of the Provincetown Cold Storage Company for license to build a pile wharf in Provincetown harbor in the town of Provincetown. Granted May 10, 1893.
- 1572. Petition of Thomas B. Wales and others for license to build sea-walls fill, solid and extend their wharf on Fort Point Channel in the city of Boston. Granted May 17, 1893.
- 1578. Petition of Vaughn D. Bacon, Thomas C. Day and Eben B. Crocker for license to build a pile wharf and to maintain a float-stage in Barnstable harbor in the town of Barnstable. Granted May 17, 1893.
- 1574. Petition of Wiliam H. Friend for license to build a pile wharf and pier in Vincent Cove in the city of Gloucester. Granted May 17, 1893.
- 1575. Petition of Rogers Brothers for license to extend their wharf, on piles, in Boston harbor near the Reserved channel at South Boston. Granted May 23, 1893.
- 1576. Petition of the Martha's Vineyard Company for license to build a pile wharf on Vineyard Sound in the town of Tisbury. Granted May 23, 1893.
- 1577. Petition of the cities of Boston and Cambridge for license to repair a portion of the fender-guard of Canal or Cragie's Bridge on Charles River in the city of Cambridge. Granted May 24, 1893.
- 1578. Petition of John W. Churchill and others for license to build a dam and flume, and to excavate a canal near Darby Pond in the town of Plymouth, and to draw water from said pond. Granted May 24, 1893.
- 1579. Petition of the Boston & Maine Railroad for license to rebuild a portion of its wharf, on piles, between its Southern Division passenger bridge and its Southern Division

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Nos.

- freight bridge on Charles River in the city of Cambridge, and to dredge in front of said wharf. Granted May 31, 1893.
- 1580. Petition of the Bowenville Coal Company for license to widen its wharf, partly solid and partly on piles, on Taunton River in the city of Fall River. Granted June 7, 1893.
- 1581. Petition of Johnson Brothers for license to build a pile structure in their dock in South Bay in the city of Boston, to drive additional piles within the lines of their wharf, and to fill solid a portion of said wharf. Granted June 20, 1893.
- 1582. Petition of Amelia B. Rowe for license to fill solid a portion of her wharf in South Bay in the city of Boston. Granted June 20, 1893.
- 1583. Petition of William H. Nickerson and others for approval of plans for an outlet from Herring Pond in the town of Eastham, as authorized by chapter 77 of the Acts of 1893. Granted June 26, 1893.
- 1584. Petition of the Board of Metropolitan Sewerage Commissioners for approval of plans for an outfall sewer at Deer Island in Boston harbor, as authorized by chapter 439 of the Acts of 1889. Granted June 26, 1893.
- 1585. Petition of the Board of Metropolitan Sewerage Commissioners for approval of plans for a pumping station, sewer and siphon on Mystic River near Malden bridge in the city of Boston, as authorized by chapter 439 of the Acts of 1889. Granted June 26, 1893.
- 1586. Petition of the city of Salem for license to rebuild a portion of the bridge on South River, at Union Street, in the city of Salem, and to widen the draw in said bridge. Granted June 27, 1893.
- 1587. Petition of the Boston & Maine Railroad for license to widen its wharf between its Eastern and Western Division bridges on Miller's River in the city of Boston, to rebuild a portion of said wharf, and to dredge. Granted June 29, 1893.
- 1588. Petition of the Cape Cod Bay Land Association for approval of plans for a bridge across Blackfish Creek in the town of Wellfleet, as authorized by chapter 132 of the Acts of 1893. Granted June 29, 1893.
- 1589. Petition of L. G. Burnham & Co. for license to build apile structure in a dock on Fort Point Channel near Mount

Nos.

- Washington Avenue bridge, at South Boston. Granted June 29, 1893.
- 1590. Petition of Franklin P. Gurney and Edwin D. Gurney for license to build a sea-wall and bulkhead and to fill solid in Boston harbor at East Boston. Granted June 29, 1893.
- 1591. Petition of Lorenzo Richardson & Co. for license to fill solid and build a pile wharf on Chelsea Creek in the city of Chelsea. Granted July 12, 1893.
- 1592. Petition of the town of Milton for license to extend the easterly draw-pier of Granite bridge on Neponset River in said town. Granted July 18, 1893.
- 1593. Petition of the American Sugar Refining Company for license to build a sea-wall and fill solid on Fort Point Channel in the city of Boston. Granted July 19, 1893.
- 1594. Petition of the city of Boston for license to rebuild a portion of Dover Street bridge on Fort Point Channel in the city of Boston, as directed by a special commission appointed under chapter 428 of the Acts of 1890. Granted July 26, 1893.
- 1595. Petition of the Winnissimmett Company for license to extend a portion of its wharf, on piles, on Chelsea Creek in the city of Chelsea. Granted July 26, 1893.
- 1596. Petition of John Reed for license to extend his wharf by filling solid in Hull Bay in the town of Hull. Granted July 31, 1893.
- 1597. Petition of Horace H. Bigelow for license to build and maintain a pile foot-bridge in Lake Quinsigamond in the city of Worcester. Granted July 31, 1893.
- 1598. Petition of the Boston & Maine Railroad for license to build a stone abutment at the southerly end of Beverly bridge, to fill solid, and to rebuild a portion of said bridge, on Bass River in the city of Salem. Granted July 31, 1893.
- 1599. Petition of William F. Nye for license to extend his wharf, on piles, in New Bedford harbor, at Fish Island in the city of New Bedford. Granted Aug. 3, 1893.
- 1600. Petition of E. H. Noble & Co. for license to locate and maintain a float-stage in New Bedford harbor, near Fort Phænix in the town of Fairhaven. Granted Aug. 3, 1893.
- 1601. Petition of the Old Colony Railroad Company for license to build an abutment and retaining walls at the westerly end of Dover Street bridge, on Fort Point Channel in

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- the city of Boston, and to build a stone pier and fill solid at and near the easterly end of said bridge, as directed by a special commission appointed under chapter 428 of the Acts of 1890. Granted Aug. 3, 1893.
- 1602. Petition of George M. Smith for license to extend his wharf, on piles, on Charles River in the city of Cambridge. Granted Aug. 8, 1893.
- 1603. Petition of Ann M. White for license to build and maintain a solid filled wharf in Marblehead harbor in the town of Marblehead. Granted Aug. 8, 1893.
- 1604. Petition of Mrs. Lamont G. Burnham for license to build a wharf on stone and timber piers on Essex River, at Long Island in the town of Essex. Granted Aug. 11, 1893.
- 1605. Petition of the Boston & Maine Railroad for license to build a stone abutment at its bridge in Manchester harbor in the town of Manchester, to build a new draw-pier to said bridge, to build an addition to the present draw-pier of said bridge, and to fill solid. Granted Aug. 11, 1893.
- 1606. Petition of Sarah H. Stratton for license to fill solid a portion of her wharf on Fort Point Channel in the city of Boston. Granted Sept. 8, 1893.
- 1607. Petition of the Quinsigamond Lake Steamboat Company for license to build and maintain a wharf in Lake Quinsigamond in the town of Shrewsbury. Granted Sept. 19, 1893.
- 1608. Petition of the town of Plymouth for license to lay a sewerpipe in Plymouth harbor in the town of Plymouth. Granted Sept. 19, 1893.
- 1609. Petition of Patrick Meehan for license to build and maintain a pile wharf in Buzzard's Bay in the town of Falmouth. Granted Sept. 19, 1893.
- 1610. Petition of the Board of County Commissioners of Bristol County for approval of plans for a bridge across the East Branch of Westport River in the town of Westport, as authorized and required by chapter 125 of the Acts of 1893. Granted Sept. 26, 1893.
- 1611. Petition of Isaiah Spindell for license to widen a portion of Bar Neck wharf, on piles, in Wood's Holl Great harbor in the town of Falmouth. Granted Sept. 26, 1893.
- 1612. Petition of George Parker for license to build a pile wharf in Boston harbor at East Boston. Granted Oct. 3, 1893.

Nos.

- 1613. Petition of the West End Street Railway Company for license to widen a portion of its wharf, on piles, in South Bay in the city of Boston. Granted Oct. 8, 1893.
- 1614. Petition of the Board of County Commissioners of Essex County for approval of plans for a foot-bridge across the Merrimac River adjoining the Boston & Maine Railroad Bridge in the city of Haverhill and town of Bradford, as authorized and required by chapters 244 and 458 of the Acts of 1893. Granted Oct. 3, 1893.
- 1615. Petition of Joseph Hellen for license to build a sea-wall and fill solid on Mystic River in the city of Medford. Granted Oct. 10, 1893.
- 1616. Petition of Mrs. Mary A. Harvey for license to build and maintain a wharf and float-stage on Weymouth Fore River in the city of Quincy. Granted Oct. 20, 1893.
- 1617. Petition of the city of Boston for license to dump snow and ice into tide waters in and around the cities of Boston, Cambridge and Chelsea. Granted Nov. 28, 1893.
- 1618. Petition of the West End Street Railway Company for license to dump snow and ice from certain bridges into tide waters. Granted Nov. 28, 1893.
- 1619. Petition of the town of Manchester for license to build a sea-wall and fill solid in Manchester harbor in said town. Granted Nov. 28, 1893.
- 1620. Petition of William C. Norcross for license to build a pile wharf in South Bay in the city of Boston. Granted Nov. 28, 1893.

Of the foregoing licenses, Nos. 1565, 1572, 1591, 1606 and 1615 were granted to authorize solid filling, extending beyond the bulkhead lines approved by the Secretary of War. Nos. 1532, 1549, 1594 and 1601 authorized structures extending beyond the pierhead line approved by the Secretary of War. These licenses were made subject to the laws of the United States in respect to harbor lines, and in order to give them validity the approval of the Secretary of War was necessary.

APPLICATIONS FOR LICENSES REFUSED OR WITHDRAWN.

Filed on Dec. 22, 1892, petition of John C. Haynes, George W. Parke and William G. Fish, Trustees, for license to build two piers in Buzzard's Bay, in the town of Falmouth. Hearings given on Jan. 12 and 26, 1893. It appeared that the piers, if constructed,

would substantially surround the shore of certain land belonging to Mr. Patrick Meehan, who objected to the granting of the license. The Board were unwilling to grant the license applied for without the consent of the owners of all the land to be enclosed by the proposed structures. The petitioners, at their request, were given leave to withdraw.

Filed on Jan. 5, 1893, petition of the American Linen Company for license to extend its wharf on Taunton River, in the city of Fall River. Hearings were given on Jan. 19 and Feb. 9, 1893. The Board also visited the wharf which it was desired to extend. They were satisfied that the proposed structure could not be built without injury to the dock of the Fall River Iron Works Company, the adjoining proprietor, which opposed the granting of the license. On Feb. 9, 1893, the Board finally considered the matter and dismissed the petition.

Filed on March 9, 1893, petition of Walter W. Hodgkins for license to build a wharf in Lake Quinsigamond, in the city of Worcester. Hearing given on March 30, 1893. The city of Worcester appeared and opposed the granting of the license on the ground that the contemplated use of the proposed structure would interfere with the safe and convenient use of the causeway across Lake Quinsigamond. The petition was dismissed.

Filed on May 31, 1893, petition of C. Walter Hall and others to excavate an outlet to Slough Pond, in the town of Brewster. Hearings were given on June 13 and July 25, 1893. Mr. Jeremiah Walker, through whose land runs the outlet which the petitioners desired to excavate, opposed the granting of the license, and the Board refused to grant the license without his consent.

Filed on April 30, 1891, petition of Henry S. Barnes for license to build a pile wharf at Gibbs' Narrows, in the town of Bourne. Hearing was given May 14, 1891. The case had been pending for a long time, and, after notice to the petitioner, on Feb. 16, 1893, the petition was dismissed.

MISCELLANEOUS PERMITS.

In addition to the licenses already mentioned as granted by the Board during the period covered by this report, there were also granted twenty miscellaneous permits for other purposes, such as for dredging, for dumping material at certain places under proper restrictions, for taking gravel or sand from certain beaches for certain purposes, to lay a pipe under a beach and projecting into tide water, to excavate a borth at the end of a certain wharf, and for authorizing the publication of a certain notice in the name of the Board.

Tide-water Assessments and the Boston Harbor Compensation Fund.

From tide-water assessments under licenses granted by the Board there was paid into the treasury of the Commonwealth during the eleven months ending Nov. 30, 1893, the These assessments were all made in sum of \$5,605.69. Boston Harbor, and the money is accordingly reserved, under the provisions of section 14 of chapter 19 of the Public Statutes, as part of the compensation fund, the income of which may be used and expended from time to time under the direction of the Board for the improvement of that harbor. The Board has received various requests for the application of portions of the income of this fund for certain local improvements which are required in different parts of Boston Harbor, and they have now under consideration, as work which they might be able to do by means of the income from the fund, certain dredging in the Neponset River, and the removal of certain shoals in South Bay and Charles River, the surveys for which have already been mentioned. work thus done by the Board will be undertaken only after conference with Lieutenant Colonel Mansfield, who is in charge of the work done by the United States in the harbors in the eastern district of Massachusetts. The United States Government assumes charge of all harbor improvements which are required for the purposes of international and interstate commerce. The intention of the Board is to apply the income of the harbor compensation fund to improvements which are essentially local and which the United States Government might not think it worth while to undertake.

RECEIPTS FROM GRANTS OF PUBLIC LANDS.

The amount received during the eleven months ending Nov. 30, 1893, for grants of rights and privileges in lands of the Commonwealth under licenses from this Board for filling and for the erection of wharves and other structures in and over tide waters and great ponds is \$83,436.93. Other like assessments to the amount of \$5,032.50 have been made during the same period, for which the money has not yet been paid into the treasury. Payment for such grants was first required by chapter 284 of the Acts of 1874, now section 16 of chapter 19 of the Public Statutes. Since the passage of that act the total amount so received and paid into the treasury of the Commonwealth is \$372,639.33.

In addition to the payments above named, \$50 was paid as rent for Hangman's Island.

The amounts received from leases of the Commonwealth's lands at the South Boston Flats and paid into the Commonwealth's Flats Improvement Fund was \$2,259.94, as already stated in the portion of this report relating to that subject.

LEASE OF HANGMAN'S ISLAND.

Hangman's Island is situated within the tide-water limits of the city of Quincy and is subject to the jurisdiction of that city, but, having no other ownership, belongs to the Commonwealth, and on Jan. 1, 1890, this Board gave a lease of the island to certain fishermen who were occupying it. This lease terminated on Jan. 1, 1893, and on application of the fishermen the Board authorized and executed a new lease running three years from Jan. 1, 1893, at the rent of \$50 a year, payable on the 1st of July in each year. The former lease was made to S. Albert Freeman of Boston as trustee. Mr. Freeman has now withdrawn from that position, and the new lease is made to Lawrence Hagan, one of the fishermen. who lives on the island, as trustee for himself and five others. Otherwise the terms of the new lease are the same as those of the former lease, which is printed in the appendix to the report of this Board for the year 1890.

THE PROVINCE LANDS.

Chapter 470 of the Acts of 1893 provides that the Board of Harbor and Land Commissioners shall have general care and jurisdiction of so much of the Province Lands at Provincetown as lie north and west of the line described in the said act. Said act further provides that—

The said commissioners shall fix and mark the bounds of the province lands within their jurisdiction, and shall establish regulations for the care thereof, shall annually appoint a superintendent thereof, and with the approval of the governor and council shall fix the amount of his salary and the amount which may be expended by him in the protection and improvement of said land.

Further provisions of the act release that portion of the Province Lands lying east and south of the line fixed thereunder from the claims hitherto asserted by the Province and the Commonwealth to ownership of the said lands in fee, and, as to said released portion of said lands, repeal the clause excepting the Province Lands from the provisions of the Public Statutes permitting a title to lands to be acquired against the Commonwealth by twenty years' adverse possession.

The effect of the statute is that private ownership remains impossible in the reserved portion of the Province Lands lying north and west of the line established and that all of the lands in this portion belong in fee to the Commonwealth and can be used and occupied only by its permission, and subject to such regulations as this Board shall from time to time establish. Said reserved portion, although belonging to the Commonwealth, forms a part of the township of Provincetown, as incorporated by chapter 11 of the Province Laws of 1727, and is subject to its jurisdiction. The released portion of the said lands is about 955 acres and includes the whole inhabited part of the town of Provincetown, there being about 5,000 inhabitants.

The Commissioners, as directed by the said act of 1893, have fixed and marked the bounds of the Province Lands within their jurisdiction, and annex to this report as a part thereof a map on which said bounds are designated by courses and distances.

The Commissioners have appointed as superintendent of the Province Lands for the half year ending July 1, 1894, Mr. James A. Small of Provincetown, and with the approval of the Governor and Council have fixed his salary at the rate of \$600 a year.

The Commissioners have, since the passage of the act, per-

sonally visited and inspected the Province Lands, and have given much time to the consideration of the question of what and how much work is required for their preservation, protection and improvement. It is too early yet to have matured any final plan. The principal work immediately in contemplation is the planting of trees or bushes and of beach grass and probably Scotch broom, with the aim of restraining, and so far as possible preventing, the drifting of the These sands at present are swept by the loose sands. winds over woodlands and ponds, burying everything before them, and are advancing slowly but surely towards the town of Provincetown and its harbor. It is also proposed to construct a road leading from the town of Provincetown into the Province Lands. The location of this road has not yet been definitely decided upon. have to be fixed after consultation with the town authorities. inasmuch as it will be necessary for the town to construct a road to connect with the Commonwealth's road at the boundary line.

The tract now designated as the Province Lands was purchased from the Indians in behalf of the Government and Colony of New Plymouth. The first deed of the lands was given by an Indian named Sampson to Thomas Prence in 1654 " or sometime before that date" "for the said Coloneys use," the consideration being "2 brasse kettles six coates twelve houes 12 axes 12 knives and a box." Said lands were "assigned for the Collonies use for ffishing Improvements." Twenty-five years later, on February 5, 1679, another and confirmatory deed of these lands was given by the said Indian Sampson and two other Indians named respectively Peter and Joshua. This last deed recited the facts just stated in regard to the deed of Sampson to Thomas Prence and also set forth that since the making of the first deed it had appeared that the Indians Peter and Joshua claimed part of the said lands, and that therefore the new deed was given, executed by all three, a consideration of five pounds and ten shillings being paid to Peter and Joshua in addition to the consideration already mentioned which was paid to Sampson at the time he gave the first deed. firmatory deed was made to John Freeman, who was at

that time one of the Assistants of the Colony, "in behalf of the Government and Collonie of New Plymouth aforesaid."

The first deed of Sampson to Thomas Prence is not in existence, and no record of it has been found. The following is printed from a certified copy of the confirmatory deed of 1679, as recorded in the Plymouth Colony Records, Vol. IV. of Deeds, pages 318, 319. The original deed, of which a fac-simile is inserted in this report, is preserved in the office of the Secretary of the Commonwealth:—

Minslow. Coner.

This Indenture made the fift day of ffebruary Anno Dom one thousand six hundred seaventy and nine between Samsson Indian of Pottonumalutt . . . Peter Indian of Paornett and Joshua Indian of Paornett aforsaid in the Collonie of New Plymouth of the one pt and Capt. John ffreeman of Eastham in the Collonie of New Plymouth aforsaid Esquir in behalf of the Gouerment and Collonie of New Plymouth aforsaid of the other pt Witnesseth that whereas the said Samsson did in the year of our Lord one thousand six hundred fifty and four or sometime before that date bargaine sell and enfeofe unto the honored Thomas Prince Esqr. Late Gouer of the said Collonie, for the said Collonies use their heires successors and assignes forever all that his preell of land lying and being upon Cape Codd beginning att the point of land comonly called the house point on the southerly syde of the harbour comonly called Cape Codd harbour; extending westerly as fair as the creek comonly known there by the name of Lovells Creek together with all the beaches filatts waters proffitts privilidges and appurtenances to the said bargained prmises belonging or any wise appertaining from sea to sea on both sides of the said bargained prsell of land: and alsoe all his said right title and interest into any of the lands, from the said Lovells Creek extending round the said harbour: easterly untill it comes to a little pond next the easteren harbour being about two or three miles as is supposed, short of the said easteren harbour: and by a southerly line from the said little pond to the said Cape Codd harbour near against the eastermost point of the said house point of land: and from the said pond northerly to the back sea; which containes the bounds sett by the said Gouer Prence; and assigned for the said Collonies use for ffishing Improvements: for and in consideration of 2 brasse kettles six coates twelve houes 12 axes 12 knives and a box by the said Gouer Prence to the said Samsson in hand payed, the receipt whereof the said Samsson doeth hereby acknowledge; and himself therewith

fully satisfyed contented and payed; and thereof doth acquitt and discharge the said Gouer Prence and Collonie theire heires successors and assignes foreuer and by these preents doth fully ffreely and absolutely convey infeoffe and confirm unto the said John ffreeman in behalf of the said Gouerment and Collonie of New Plymouth, their heires successors and assignes forever: all the said bargained prsell of land with other the said bargained prmises and appurtenances; To have and to hold to the onely proper use and behoof of the said Gouerment and Collonie; theire heires successors and assignes foreuer; and further witnesseth these prsents that altho att the time of the said Gouer Prence his said purchase of the said Samsson and his possession taken of the lands bounded as above mensioned for the Collonies use as aforsaid on the said Gouernors inquiring of Mr John and of other old Indians; there appeared noe other Indians but the said Samsson to lay claime to any of the said lands: yett it since appearing that the above mensioned Peter and Joshua Indians claime prt of the said lands: viz: from the said Lovells Creek, to the said Little pond crosse the Neck to both seas as aforsaid by virtue of a graunt and purchase from John . . . Suason by consent and order from his father Mattagoason Sachem whose right it was as appears by the testimony of sundry old Indians, the Gouerment aforsaid being willing to doe noe wronge to the Indians whose right appeers and for maintaining peace and good agreement between the Indians and the English are content fairely to obtaine by due satisfaction made to the Indians for what land they have witnesseth therefore these prsents; that the said Peter and Joshua Indians for and in consideration of five pounds and ten shillings to them in hand payed by the said John ffreeman in the behalfe of the said Gouerment and Collonie the receipt whereof the said Peter and Joshua doe hereby acknowledge and themselves therewith fully satisfyed contented and payed and thereof and of every prt and prsell thereof doe exonnarate acquitt and discharge the said John ffreeman Gouernment and Collonie theire heires successors and assignes for euer by these prsents; have freely and absolutely given graunted bargained sold enfeofed and confirmed; and by these preents doe give graunt bargain sell infeoffe and confirme, unto him the said John ffreeman the Gouerment and Collonie of New Plymouth theire heires successors and assignes foreuer by these prsents all those our Lands att Cape Codd lying between sea and sea, from the said Lovells Creek: unto the said Little pond called by the Indians . . . Weakwolthtagesett ranging from thence by a marked pyne tree southerly by a smale Red oak tree marked standing on on the easterly end of the clift called by the Indians Letistotogsett because Cormorants

use there to Roost and thence to the sea being neare over against the easteren end of the aboue mensioned Land called the house point together with all the beaches fflatts waters proffitts privilidges and appurtenances to the said bargained lands belonging or any way appertaining excepting alwayes reserved to the use of the said Peter and Joshua theire and every of theire heires and assignes foreuer libertie to sett theire Wigwams on the said Lands and to cut firewood and beach Grasse and flages for their use and to Gather wild pease huckleberryes and cramberries and to have such whales Blackflish porpusses and blubber as shall cast on shore between the said Louells Creek and the Clift aforsaid. To have and to hold all the said Lands and other the said bargained prmises with theire appurtenances unto the said John ffreeman Gouerment and Collonie of New Plymouth aforsaid theire heires successors and assignes foreuer unto the onely proper use and behoof of them the said John ffreeman . . . Government and Collonie aforsaid theire heires successors and assignes for euer except as before excepted to be reserved, and they the said Samsson Peter and Joshua for themselves and each of them for his heires and assignes; all the said bargained lands prmises and appurtenances to the said John ffreeman Gouerment and Collonie for and to the onely proper use and behoof of the said Collonie in Manor and forme aforsaid: except as before excepted, against them the said Samsson, Peter and Joshua theire and euery of theire heires and assignes shall warrant and foreuer defend by these preents. In Witness whereof the prties to these prsents have hereunto enterchangable sett theire handes and seales the date aboue written.

> SAMSSONS MARK @ (seal)

> Peters 13 mark (seal)

> JOSHUA HIS A MARK (seal)

Signed sealed and delivered in prsence of

William ffreeman

John Sias

John Suason D his mark

Will: Abstomls + his Mark.

The within and aboue mensioned Samsson Peter and Joshua appeared the date abouesaid and acknowlidged these prsents to be theire act and deed

Before me Thomas Hinckley Assistant.

PLYMOUTH, MASS., Dec. 18, 1893.

The above is a true copy from Plymouth Colony Records, Vol. IV. of Deeds, pages 318, 319. WM. S. DANFORTH, Reg. Attest:

In 1691 the Colony of New Plymouth was made a part of the Province of Massachusetts Bay and these lands thenceforth were called the "Province Lands."

The scenery of the Province Lands is exceedingly unique and interesting, consisting of irregular hills, ridges, dunes and beaches of sand, with a number of shallow ponds and thickets of scrub growth, containing many trees of fair size, among them pines, oaks and maples. The whole tract is a wilderness of about 3,290 acres, bounded by the Atlantic ocean on the north and west.

Some persons have had the idea that the Province Lands could be made into a species of park for the people of the Commonwealth, and no doubt, if enough money were spent, it could be made a very beautiful place for summer recreation, differing in character from any park in the world, the color effects of the sand, water and foliage being most picturesque and attractive. It is, however, distant from any centre of population, and the expenditure of money by the Commonwealth for the purpose of turning the Province Lands into a pleasure ground would be a departure from precedent which this Board would not take the responsibility of recommending until practically assured of the success of the experiment. At present it is unnecessary to determine what the ultimate use of the Province Lands shall be, the efforts of the Commissioners being directed simply to preventing the shifting sands from doing injury and to making the Province Lands in their present state reasonably accessible from the town of Provincetown.

By chapter 480 of the Acts of 1893 there was appropriated for the purpose of providing for the care and supervision of the Province Lands a sum not exceeding \$2,000. There has been expended out of this appropriation the sum of \$610.86. This was used in paying the expenses of the surveys made under the engineer of this Board and for the making and placing of monuments marking the bounds, and also includes travelling expenses, but nothing for the salary of the superintendent, as his term does not begin until the 1st of January, 1894. The Commissioners estimate that to provide for the care and supervision of the Province Lands during the year 1894, including the salary of the superintendent and the ex-

penditures necessary for procuring and planting trees, grass and broom, and building some portion of the proposed road, an appropriation of \$3,500 will be required.

Boundary on Tide Water Between the Towns of Mashpee and Barnstable.

Chapter 105 of the Resolves of 1893 directed the Board of Harbor and Land Commissioners to examine and define the boundary line on tide water between the towns of Mashpee and Barnstable and report thereon to the next General The Board gave a hearing upon this matter at Cotuit on May 16, 1893, and their engineer during the following summer made a careful survey of Popponessett Bay, with soundings showing the existing channels. Copies of the plan made by the engineer of the Board were sent to the counsel for the towns of Mashpee and Barnstable, and on October 25, another hearing was given at Cotuit. At both of the hearings the towns were represented by counsel and a number of witnesses on both sides examined. The testimony given at the hearings related principally to the question of where the channel of Popponessett Bay was in 1858, when the selectmen of the two towns made a perambulation defining the boundary line on tide water between the two towns as running by the middle of the Santuit river "to the channel of Popponessett Harbor, and by said channel to the Vineyard Sound." Subsequent investigation satisfied the Commissioners that the perambulation of 1858 was inaccurate, and that the selectmen who signed the report had no authority for the declaration that the boundary through Popponessett Bay ran by the channel.

The Commissioners find that the boundary line which they are called on to examine and define was established in January, 1795. By a resolve passed on March 26, 1793, the Legislature appointed George Partridge of Duxbury, Samuel Smith of Dartmouth and Nathaniel Hammond of Rochester to perambulate and settle the true boundary lines between the lands of the Mashpee Indians and the proprietors of the town of Barnstable. The resolve terminated as follows:—

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The doings of the said Committee certified under their hands to this Court and accepted & recorded in the Office of the Register of deeds of the County where such lands lay to be definitive and conclusive between the parties.

By a subsequent resolve, passed on Jan. 22, 1794, Samuel Smith having died, Isaac Thompson was appointed in his stead and authorized, in conjunction with George Partridge and Samuel Hammond, to do and perform all the business designated in the resolve of 1793.

By a third resolve passed on Jan. 22, 1795, the report of Partridge, Thompson and Hammond, dated Oct. 7, 1794, was accepted by the Legislature. A copy of said three resolves, certified by the Secretary of the Commonwealth, is printed in the appendix to this report. [See Appendix E.] The first resolve was approved as Governor by John Hancock, and the last two by Samuel Adams.

The portion of the said report relating to the boundary between the towns on tide water is as follows:—

— thence West twenty nine degrees south thirty Rods to a brook or River called Somtuite alias Contuite River a little below a pond called Somtuite alias Contuite pond — thence down stream by the middle of said River to paupanesset bay — thence by said Bay to the sea — leaving two Islands — of salt marsh or flats called Thatch Islands lying in said bay to appertain and belong to the district of Mashpee —

On June 26, 1794, the Legislature passed a resolve requiring the inhabitants of the several towns and districts in the Commonwealth to cause to be taken by their selectmen or some other suitable persons accurate plans of their respective towns and to lodge the same in the Secretary's office.

By another resolve passed on June 25, 1795, the overseers of the district of Marshpee were authorized to cause an accurate plan of said district to be taken at the expense of the Commonwealth, in accordance with the resolve of June 26, 1794.

Under these Resolves the town of Barnstable and the district of Mashpee both filed plans. The plan of Mashpee does not carry the boundary line into the tide water, but it

has the following indorsement upon it: "The Line Between Barnstable and Marshpee was Settled by a Committee from General Cort in 1793."

The plan filed by Barnstable was made by Samuel Bassett in May, 1795. It represents the boundary in Popponessett Bay as made up of a series of straight lines connecting at angles, running through the bay to the sea.

On March 1, 1830, the Legislature passed another resolve similar to the one of 1794, requiring all towns to make surveys of their territory and return plans of the same into the Secretary's office. Under this Resolve also both Barnstable and Mashpee filed plans. The plan of Barnstable does not carry the line into tide water, but that of Mashpee, which is thereon called "Marshpee," designates the boundary on tide water by a dotted line running through Popponessett Bay to the sea. It is evident that neither the Barnstable map filed under the resolve of 1794 nor the Mashpee map filed under the resolve of 1830 was founded on any actual survey of the coast line, the shore in both cases being indicated by an irregular wavy line, which has very little resemblance to its actual contour. But both of these maps make it plain that the boundary line through Popponessett Bay to the sea did not run by the channel.

Perambulations by the selectmen of the two towns are recorded for the years 1826, 1838, 1848, 1853, 1858, 1865, 1871, 1876, 1881, 1885 and 1890. In all of these perambulations except that of 1858, which has already been mentioned, the descriptions substantially follow the language of the establishment of the line by Partridge, Thompson and Hammond under the resolve of 1793, and describe the boundary as running through or by the said bay to the sea, making no mention of the channel.

In response to the above named resolve of 1893, this Board respectfully submits to the Legislature the map which accompanies this report, and recommends the establishment by statute of the boundary line on tide water between the towns of Mashpee and Barnstable thereon designated. The Commissioners believe that the line which they recommend is in accordance with the boundary line originally established by Partridge, Thompson and Hammond and accepted by the

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General Court in 1795. The line resembles in character and in general direction that laid down upon the Barnstable map filed under the resolve of 1794, and is consistent with the general direction of the line indicated on the Mashpee map filed under the resolve of 1830, although the coast line on this last-named map is so wholly imaginary that no important conclusion can be drawn from it.

The boundary line recommended is composed of a series of straight lines, laid out in such a way that they can be easily designated by monuments placed on the mainland and on Gooseberry, Popponessett, Little Thatch and Big Thatch islands. The board recommend that, if the Legislature see fit to establish the line designated by them, the act establishing it shall provide for its being marked by suitable monuments.

WORK OF THE UNITED STATES IN HARBORS OF THE COMMONWEALTH.

Lieut. Col. Samuel M. Mansfield of the Corps of Engineers, U. S. A., who is in charge of the harbors of the Eastern District of Massachusetts in behalf of the United States, and Capt. William H. Bixby of the Corps of Engineers, U. S. A., who is similarly in charge of the harbors of the Southern District, have continued to give to the Board their cordial co-operation and assistance. We have the privilege of appending to this report statements made by these officers of the work respectively accomplished by them during the year in the harbors of this Commonwealth, being abstracts from their own annual reports kindly made by them at the request of this Board.

The foregoing report is respectfully submitted by

HENRY W. SWIFT, JOHN I. BAKER, CHARLES H. HOWLAND,

Commissioners.

Boston, Dec. 1, 1893.

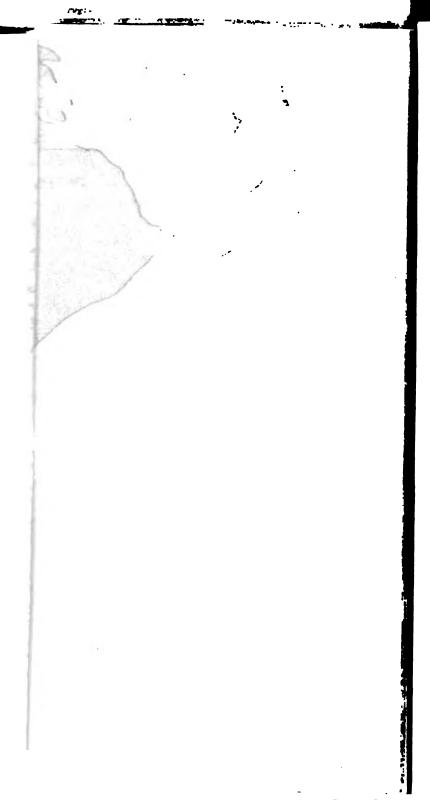
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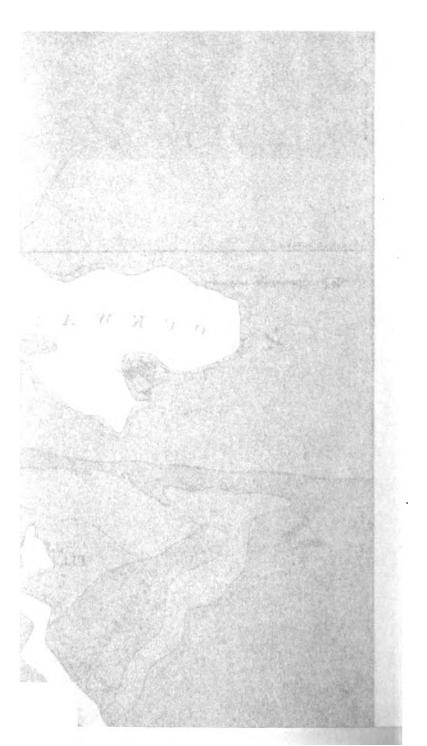
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STATEMENT

OF

LIEUT. COL. S. M. MANSFIELD, CORPS OF ENGINEERS, U.S. A.

[Referred to in the foregoing Report of the Board.]

Nov. 29, 1893.

The Board of Harbor and Land Commissioners of Massachusetts:

GENTLEMEN: — In accordance with your request of Nov. 27, 1893, I have the honor to furnish the following summary of the work done by the government during the year 1893, in those rivers and harbors of Massachusetts which are under my charge:

1. Newburyport Harbor.

The project for the improvement of this harbor has not been changed.

No work has been done during the year on the south jetty or Plum Island dike.

Under the contract with Mr. George Willett Andrews, 11,359 tons of rubble-stone were deposited in the north jetty during the year, and 2,700 feet of the jetty are now essentially completed. Operations under this contract were suspended for the season in Nov. 1893, and will be resumed about May 1, 1894.

The annual survey of the bar was made in May, 1893. It showed that there was 13_{10}^{6} feet on the bar, and that the 13 foot channel across the bar was at least 300 feet wide.

2. Harbor of Refuge, Sandy Bay.

No change in the project was made during the year.

During the year under the contract with the Rockport and Pigeon Hill Granite companies, 82,000 tons of rubble-stone were deposited in the breakwater below mean low water, and 5,000 tons above low water. 300 feet of the breakwater are completed.

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3. Gloucester Harbor.

The project for the improvement of the harbor remains unchanged.

During the year 83,719 cubic yards were dredged from Harbor Cove and the main harbor, under a contract with the National Dredging Company, and the improvement so far as dredging is concerned is completed.

Some small ledges uncovered by the dredging will be removed early next year.

No work has been done on the proposed breakwater at Eastern Point.

4. Manchester Harbor.

No change has been made in the project.

Under the contract with Mr. Edgar P. Lovering dredging was commenced during the latter part of Oct. 1893, but as only about 2,000 cubic yards have been dredged, no appreciable change in the improvement has been effected during the year.

5. Salem Harbor.

No change has been made in the project for the improvement of this harbor.

No work was done under the contract with Mr. Augustus R. Wright to dredge 40,000 cubic yards; but under the contract it is expected that the improvement will be completed during the coming year.

6. Lynn Harbor.

The project for this improvement remains unaltered.

Under the contract with Messrs. Boynton Bros. 39,808 cubic yards were dredged from the Western or Saugus River channel and the inner channel.

The entrance to the Saugus River channel is now 150 feet wide, 8 feet deep at mean low water.

7. Winthrop Harbor.

The project for the improvement of this harbor was completed under a contract with Mr. O. E. Lewis.

8. Boston Harbor.

No change was made during the year in the project for the improvement of this harbor.

During the year the improvement of the channel leading to Jeffrey's Point was completed. The channel is now 400 feet wide

from Grand Junction wharf to just east of Simpson's Patent Dry Docks, and 18 feet deep at mean low water; thence, it gradually narrows to 250 feet, and the depth decreases to 15 feet at mean low water to near Jeffrey's Point.

The dredging in the Nantasket Beach Channel was completed. The channel is now 12 feet deep at mean low water, except over the ledge near the steamboat wharf.

Under the contract with Mr. Charles H. Souther and Mr. Augustus R. Wright for the improvement of the main ship channel, during the year, 176,783 cubic yards were dredged, principally from the shoal off False Spit beacon, although some dredging has been done on the shoal off Boston Light, and from Brewster Spit.

9. Hingham Harbor.

The project for the improvement of this harbor was completed during the year by the removal of the ledge between Chandler's and Ragged islands, under a contract with Mr. George W. Townsend.

10. Scituate Harbor.

About 300 running feet of the south breakwater were built under the contract with Mr. Joseph H. White, of which 150 feet were built during the year.

No other change has occurred.

11. Plymouth Harbor.

The project for the improvement of this harbor was completed during the year under a contract with the National Dredging Company.

About 1,400 running feet of bulkheads protecting Long Beach were repaired.

12. Kingston Harbor.

The project for the improvement of this harbor was completed during the year, under a contract with the National Dredging Company. The channel to the Cordage Company wharf is 100 feet wide, 6 feet deep at mean low water.

13. Wellfleet Harbor.

No change has been made in the project, and no work has been done.

14. Provincetown Harbor.

No repairs or extensions of the works protecting this harbor have been made.

15. Chatham Harbor.

No change was made in the project and no work was done.

16. Essex River.

The project for the improvement of this river proposes to widen and deepen the natural channel of the river, for a distance of 12,000 feet, so that 4 feet at mean low water can be carried to the head of navigation, in a channel 60 feet wide.

No work was done during the year.

17. Merrimac River.

The project for the improvement of this river was completed during the year, by the removal of the "Boilers" to the depth of 5 feet at mean low water, under a contract with Messrs. Sturgis & Andrews.

18. Powow River.

No change has occurred in this improvement.

19. Ipswich River.

No work has been done under the contract with Mr. Edgar P. Lovering, by which it is expected to complete the improvement.

20. Weymouth River.

Nothing was done during the year.

21. Mystic River.

Nothing was done during the year.

22. Malden River.

Nothing was done during the year.

23. Removal of Wrecks.

A contract was entered into with Mr. D. A. Johnston to remove the wreck of the schooner "Wildfire" from Provincetown Harbor.

Operations were commenced under this contract in Nov. 1893, and will be completed next month.

An advertisement was issued inviting proposals for the removal of three unknown wrecks lying off Chatham.

Very respectfully, your obedient servant,

S. M. Mansfield, Lieutenant Colonel of Engineers.

STATEMENT

OF

CAPT. W. H. BIXBY, CORPS OF ENGINEERS, U. S. A.

[Referred to in the foregoing Report of the Board.]

Abstract of work of River and Harbor Improvement done in the State of Massachusetts by the U. S. Government, under direction of Capt. Wm. H. Bixby, Corps of Engineers, for the fiscal year ending June 30th, 1893, with brief notes as to subsequent work up to November 30th, 1893.

Taunton River, Mass.

The approved project of 1880, as modified in 1888, provides:—for the widening and deepening of the river so as to secure a channel of at least 12 feet depth at high water with 100 feet width from its mouth up to Berkley Bridge (above Dighton); thence 12 feet depth with 80 feet width (100 feet width at bends) up to Briggs Shoal; thence 11 feet depth with 80 feet width up to the Ship Yard; thence 11 feet depth with 60 feet width up to Weir Bridge, Taunton; all at a total cost estimated in 1893 at \$125,000, of which \$108,000 has been appropriated up to June 30th, 1893, leaving \$17,000 still to be appropriated to complete the improvement as projected.

A plan of the works may be found at page 606, Annual Report of the Chief of Engineers for 1884; and a later more detailed plan in House Ex. Doc., No. 86, of the 50th Congress, 1st Session; and further information at page 373 of the Annual Report of 1880; page 519 of 1888; and page 822, report of 1893.

At the adoption of the present project, the channel was limited to 9 feet at high water and was too narrow, and too much obstructed by boulders for easy navigation by the craft making use of it. During the last fiscal year work was carried on at the Needles, Briggs Shoal, the reach below 3-mile River, and at Burt's Turn. About 5,050 yards of clay, sand and gravel have been dredged and 168 tons of boulders removed. Work on this river was stopped November 29th, 1892, since which time no further field work has been undertaken up to November 30th, 1893.

As a result of all work up to November 30th, 1893, almost all of the proposed project has been completed; especially at the places most complained of by the vessels using this river.

There was on November 30th, 1893, only \$3.35 available for the continuance of work.

Further work awaits further appropriations.

Hyannis Harbor.

The approved project of 1884, provides:—for the dredging to 15.5 feet depth at low water, of about 34 acres of shoal area north of the existing breakwater, so as to increase the deep water harborage by that amount; all at a total cost estimated in 1884 at \$46,743.20 (including \$81.20 left over from a former project,) of which \$34.081.20 has been appropriated up to June 30th, 1893, leaving \$12,662, still to be appropriated to complete the improvement as projected.

A plan of the works may be found at page 560, Annual Report of the Chief of Engineers for 1885; and further information at page 621 of 1885, and page 804 of 1893.

At the adoption of the present project, the 15.5 feet depth anchorage covered only about 47 acres, and the 34 additional acres to be dredged carried an average of about 12 feet depth of water at low water.

During the last fiscal year comparatively little work has been done except to enter into Contracts for the next season's work. No further work has been done up to November 30th, 1893, owing to unavoidable delays of the Contractor.

As a result of all work up to November 30th, 1893, 12 acres, out of 34, have been dredged.

There was on November 30th, 1893, a balance unexpended of \$5,124.81 available for the continuance of this work.

Contract work will be probably commenced and finished before May, 1894; after which further work will await further appropriations.

Nantucket Harbor.

The approved project of 1880, as modified in 1885, provides:—for the construction of two jetties, as training walls, one on each

1894.]

side of the harbor entrance, planned so as to allow the tidal current to assist in scouring out and maintaining a good channel; and for the completion of the work by dredging where necessary to obtain a depth of 15 feet at low water in this channel; all at a total cost estimated in 1885 at \$375,000, of which \$195,000, has been appropriated up to June 30th, 1893, leaving \$180,000 still to be appropriated to complete the improvement as projected.

A plan of the works may be found at page 578, Annual Report of the Chief of Engineers for 1885, and at page 806, report of 1893.

At the adoption of the present project, no jetties existed; and the channel entrance was barred by a shoal of 1.5 miles width, on which there was only 6 feet depth of water at low tide.

During the last fiscal year preparations were made for the continuance of field work. Since then no further important field work has been done. The channel is found to be deepening and moving to the eastward.

As a result of all work up to November 30th, 1893, the west jetty has been built to 3,955 feet length with full height; the east jetty has been built to 834 feet length with full height; then comes a gap of 160 feet, and then 1,300 feet length raised to half tide level.

There was on November 30th, 1893, a balance of \$21,061.41 available for the continuance of work.

Work on this improvement will probably be commenced and finished early in the working season of 1894, after which further work will await further appropriations.

Edgartown Harbor.

The approved project of 1889, provides:—for the removal to 10 feet depth, at low water, of a "middle ground" shoal in the central part of the inner harbor; all at a total cost estimated in 1893 at \$7,000, of which \$4,500, has been appropriated up to June 30th, 1893, leaving \$2,500 still to be appropriated to complete the improvement as projected.

A description of the works may be found at page 588, Annual Report of the Chief of Engineers for 1890; and a plan of the same in House Ex. Doc. No. 59, of the 51st Congress, 1st Session; and at page 810 of report of Chief of Engineers for 1893.

At the adoption of the present project, the middle ground shoal carried only about 6 feet depth of water and was a very trouble-some obstruction.

During the last fiscal year about one-fourth of this shoal has

been dredged. Work was commenced April 21st, and stopped May 9th, 1893. 9,494 cubic yards of hard sand have been removed from 2,035 feet length and 33 feet width of cutting and to a depth of at least 10.5 feet at low water. No further work has been done up to November 30th, 1893.

As a result of all work up to November 30th, 1893, about three-fourths of the shoal has been dredged to full depth.

There was on November 30th, 1893, only \$19.06 available for continuance of work.

Further work awaits further appropriations.

Vineyard Haven Harbor.

The approved project of 1887, as modified in 1889, provides:—for the protection of the "Chops" (or headlands) from erosion, and the intervening harbor from being filled by the eroded material; the whole to be done by means of stone sea walls and jetties, to be built along the beach in front of the bluffs at both headlands; all at a total cost estimated in 1882 at \$60,000 of which \$42,500 has been appropriated up to June 30th, 1893, leaving \$17,500 still to be appropriated to complete the improvement as projected.

A description of the work may be found at page 594, Annual Report of the Chief of Engineers for 1882; page 577 of 1887; page 612 of 1889; and page 811 of 1893.

At the adoption of the present project, the headlands were gradually wearing away and the adjacent parts of the harbor were shoaling. No protection works were in existence.

During the last fiscal year but little work was done except to enter into contracts for the present season's work.

Work under contract was commenced about the beginning of the present fiscal year, and is still being carried on; 608 tons of heavy stone and 467 tons of light stone having been placed in position in about 800 feet length of sea walls and jetties at the West Chop, and about 341 tons of large stone and 215 tons of light stone at the East Chop; up to November 30th, 1893.

As a result of all work up to November 30th, 1893, there has been constructed a sea wall of 450 feet length, and a jetty of 50 feet length, at the East Chop; and a sea wall of 400 feet length, 3 jetties of from 80 to 296 feet length, a wharf, and a short breakwater of 60 feet length, at the West Chop.

There was on November 30th, 1893, \$1,803.25 available for continuance of work, which funds will probably be used up before May, 1894; after which further work will await further appropriations.

1894.]

Wareham Harbor.

The approved project of 1880, as modified in 1887, provides:—for the deepening and widening of the channel from Buzzards Bay to Wareham, so as to obtain 10 feet depth at low water over 250 feet width from the entrance up to Barney's Point, and thence the same depth over 350 feet width up to Wareham; and for the raising and protecting of Long Beach (the eastern headland of the entrance) so as to prevent the erosion of this Beach and the shoaling of the adjacent parts of the channel and harbor; all at a total cost estimated in 1887 at \$56,236, all of which has been appropriated up to June 30th, 1893.

A plan of the works may be found at page 586, Annual Report of the Chief of Engineers for 1885; and further information at page 550 of 1881, page 542 of 1887, and page 814 of 1893.

At the adoption of the present project, the headland of Long Beach was wearing off and the adjacent parts of the channel and harbor were shoaling; the channel depth being limited to 9 feet at low water.

During the last fiscal year dredging was continued. During the present year dredging was further continued, 35,874 cubic yards of mud, 1,972 cubic yards of sand stone and gravel and 4 cubic yards of boulders having been removed from 6,118 feet length, and 33 to 40 feet width of cutting and to at least 10 feet depth at low water. Active field work was stopped August 25th, 1893, since which time no further work has been undertaken on this improvement.

As a result of all work up to November 30th, 1893, the channel has been deepened to half width and full depth of 10 feet in its upper portion, and to less width in its lower portions, and the sand spit has been partly protected by catch-sand-fences and brush and stone work.

On November 30th, 1893, there was \$734.26 available for continuance of work, which funds will probably be used up before May, 1894, after which further work will await further appropriations.

New Bedford Harbor.

The approved project of 1887, provides: — for the deepening, widening and straightening of the channel from Buzzards Bay to New Bedford, so as to obtain 18 feet depth at low water over 200 feet width and over its entire length; all at a total cost estimated in 1887 at \$35,000, of which \$27,500 has been appropriated up to June 30th, 1893, leaving \$7,500 still to be appropriated to complete the improvement as projected.

A description of the works may be found at page 514, Annual Report of the Chief of Engineers for 1888; and a plan of the same in House Ex. Doc. No. 86 of the 50th Congress, 1st Session, and at page 815 of report of Chief of Engineers for 1893.

At the adoption of the present project, the channel was winding and only about 15 feet deep.

During the last fiscal year preparations were made for the continuance of the dredging.

Owing to accidents and delays active field work was not commenced until about November 1st, since which time about 15,316 yards of mud and sand have been removed; and work is still in progress.

As a result of all work up to November 30th, 1893, the straight channel has been completed on its western side, to 15 feet depth and at least 80 feet width over its entire length; while a slightly crooked channel of 80 feet width with 18 feet depth also exists over the same distance, wandering a little from the projected channel.

There was on November 30th, 1893, \$4,075.09 available for the continuance of work, which funds will probably be used up before next June, after which further work will await further appropriations.

Westport Harbor.

The approved project of 1888, provides:—for the improvement of the channel from the Atlantic Ocean up the West branch to Adamsville, and up the East branch to Westport Point so as to secure and maintain a channel depth of 7 feet, at low water over its entire length, by dredging on the "Lion's Tongue" shoal if necessary; and for the protection of Horse Neck Point (the eastern headland of the entrance) so as to prevent the erosion of this Point and the shoaling of the adjacent parts of the channel and harbor; all at a total cost estimated in 1888 at \$2,000, all of which has been appropriated up to June 30th, 1893.

A description of the work may be found at page 645, Annual Report of the Chief of Engineers for 1889, and at page 818 of 1893.

At the adoption of the present project, Horse Neck Point was gradually wearing away and the adjacent parts of the channel and harbor were shoaling.

During the last fiscal year, in the month of May, 1893, dredging was carried on, 6,500 yards of sand having been removed from 1,086 feet length and 33 feet width of cutting and to a depth of at least 10 feet at low water. No further work has been done up to November 30th, 1893.

As a result of all work up to November 30th, 1893, the headland

has been protected by one jetty, 150 feet long, made of brush and stone; and a channel 33 feet in width and of at least 10 feet depth at low water has been cut entirely across the shoal at the mouth of the east branch of the Westport River.

There was on November 30th, 1893, no money available for the continuance of work.

Further work will await further appropriations.

Canapitsit Channel.

The approved project of 1891, provides:— for the widening and deepening of the present channel (from Vineyard Sound to the Ocean), between the islands of Nashawena and Cuttyhunk, Mass.; so as to secure a depth of 6 feet at low water with a least width of 150 feet, over its entire length; all at a total cost estimated in 1893 at \$9,800; of which \$4,800 has been appropriated up to June 30th, 1893, leaving \$5,000 still to be appropriated to complete the improvement as projected.

A description of the work may be found at page 645, Annual Report of the Chief of Engineers for 1892; and a plan, at page 820, of 1893; and in Ex. Doc., No. 59, of 52d Congress, 1st Session.

At the adoption of the present project, the sand shoals and especially the occasional boulders, made this passage specially dangerous to the life-saving-station boats and other shallow draft row and sail-boats.

During the past fiscal year in the month of June about 1,155 tons of boulders were blasted and removed from an area of about 1,000 feet length and 300 feet width and to a depth of 3 feet at low water, and also about 1,117 cubic yards of hard sand, 944 cubic yards of cobblestones and gravel, and about 1,223 cubic yards of large boulders, were dredged from 1,214 feet length and 33 feet width of cutting, so as to complete a channel way of at least 66 feet and at least 5 feet depth at low water, entirely through this water way from Buzzards Bay to Vineyard Sound. Excepting the removal of a few individual troublesome boulders in July, no further work has been done up to November 30th, 1893.

As a result of all work up to November 30th, 1893, there has been made entirely through this water way, a channel, 300 feet wide and of 3 feet least depth at low water, including within its limits a narrower and deeper channel of 66 feet width and 5 feet least depth at low water.

There was on November 30th, 1893, a balance of only \$250.84 available for the continuance of this work.

Further work will await further appropriations.

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Preliminary examinations of the following localities in Masachusetts, with a view to their improvement by the United States were made during the past fiscal year:—

Woods Holl, Tarpaulin Cove, Naushon Island, New Bedford.

With recommendations as follows: -

Woods Holl. That the locality was worthy of improvement by the general government and that a survey, to cost perhaps as much as \$1,200, should be made to determine the amount and nature of improvement necessary.

TARPAULIN COVE, NAUSHON ISLAND. That the locality was worthy of improvement by the general government and that a survey, to cost perhaps as much as \$1,000, should be made to determine the amount and nature of improvement necessary.

New Bedford. That the locality was worthy of further improvement by the general government and that a survey, to cost perhaps as much as \$1,000, should be made to determine the amount and nature of improvement necessary.

Wrecks.

During the last fiscal year the following wrecks were removed so as to no longer obstruct the navigation of this district:—

- "J. B. Woodbury," a schooner of 80 tons gross tonnage, from near Life-Saving Station at Monomoy, south end of Cape Cod.
- "Bertha J. Fellows," a schooner of 90 tons gross tonnage, from near Life-Saving Station at Monomoy, south end of Cape Cod.
- "Francis Edwards," a schooner of 214 tons gross tonnage, from the inner harbor of Fairhaven, opposite New Bedford, Mass.
- "Geo. S. Tarbell," a schooner of 525 tons gross tonnage, from about 5 miles southwest of Vineyard Sound Light Ship.
- "Sooloo," a coal barge of 962 tons gross tonnage, from near the bell buoy in Pollock Rip Channel.
- "Storm King," a coal barge of 1,261 tons gross tonnage, from near the bell buoy in Pollock Rip Channel.
- "R. A. Allen," a bark of 576 tons gross tonnage, from Handkerchief Shoal, near the south end of Cape Cod.
- "Charlotte Fish," a schooner of 234 tons gross tonnage, from about 4 miles south of Monomoy Light House, Cape Cod.

A schooner, name unknown, from the channel entrance to Nantucket Harbor, Mass.

A schooner, name unknown, from Edgartown Harbor, about 0.6 miles southeast of Edgartown, Mass.

"Alva," a steam yacht of 1151 tons gross tonnage, from the middle of Pollock Rip Channel.

A stone schooner, name unknown, from the edge of Shovelful Shoal near southern Cape Cod.

"Nellie V. Rokes," a schooner of 296 tons gross tonnage, from 0.5 miles southeast of Chatham Light-Saving Station, Monomoy, Cape Cod.

"Rogers," a schooner of 266 tons gross tonnage, from Handkerchief Shoals about 1.5 miles southwest of Monomoy Point, southern Cape Cod.

Since the end of the fiscal year and up to November 30th, 1893, the following wrecks have also been removed so as to no longer obstruct the navigation of this district:—

7 old wrecks, names doubtful, from Vineyard Haven Harbor.

"Acacia," a schooner of 31 tons gross tonnage, from about 6 miles southeast of Chatham, Mass.

Preparations are now being made for removing the following wrecks:—

A wreck, name unknown (supposed to be the "John P. Kelsey") from about 1.5 miles east of Handkerchief Light Ship.

A wreck, name unknown (supposed to be the "G. M. Farnsworth") from Chatham Roads, Mass.

APPENDIX.

APPENDIX.

[A.]

[See page 5 of this Report, ante.]

ARTICLES OF AGREEMENT, MADE THIS THIRTEENTH DAY OF JUNE IN THE YEAR EIGHTEEN HUNDRED AND NINETY-THREE, BY AND BETWEEN THE COMMONWEALTH OF MASSACHUSETTS, ACTING BY ITS BOARD OF HARBOR AND LAND COMMISSIONERS, PARTY OF THE FIRST PART, AND SETH PERKINS AND JOSEPH E. WHITE, BOTH OF BOSTON IN SAID COMMONWEALTH, CO-PARTNERS DOING BUSINESS UNDER THE FIRM NAME OF PERKINS AND WHITE, PARTIES OF THE SECOND PART.

The said parties of the second part hereby covenant and agree with the said party of the first part, to do and complete all the work specified and described in the following specifications for filling with gravel portions of certain streets on the South Boston Flats, all of said work to be done and completed in the manner, and in accordance with and subject to the terms and conditions, in said specifications set forth:—

Specifications.

Said parties of the second part are to furnish all the plant, tools, appliances, labor and materials for filling with gravel, as hereinafter specified, portions of certain streets on South Boston Flats, as follows: D and E streets from the southerly line of Cypher Street to the southerly line of Congress Street, and Cypher, Claffin, Danby, Egmont and Fargo streets and Mt. Washington Avenue from C Street to D Street and from D Street to E Street, also Anchor and Bullock streets from D Street to E Street, reference being had for the location thereof to a Plan on file in the office of the Board of Harbor and Land Commissioners.

The portions of D and E streets to be filled are each 2,400 feet long.

D Street is to be 80 feet and E Street 60 feet wide on top at grade 16.

All the other streets are to be 50 feet wide on top at grade 16.

The aggregate length to be filled of all the 50 feet streets is about 6,700 feet.

The depth of the gravel filling to be about 3 feet.

The top surface of the streets, after the work is completed, to be left smooth and level at grade 16, and of the full width above specified measured at said grade.

The slope of the filling on the sides of the streets to be one and one-half horizontal to one vertical.

The material used for filling to be clean, coarse gravel, free from rocks, large stones or boulders, clay, loam and vegetable matter, and satisfactory in all respects to the Engineer of said Board; and to be deposited, levelled and trimmed in accordance with the lines, grades and directions given by said Engineer.

The amount of gravel required is estimated at about 76,000 cubic yards. The amount to be paid for to be ascertained by measurement in the fill after it has been deposited, levelled and trimmed as aforesaid, and no filling to be paid for which is more than 6 inches outside the prescribed lines, grades and slopes.

Measurements of material in the fill, made for the purpose of determining the amount of compensation due the parties of the second part, to be based on the grade of the surface of the bottom before the work is begun, and the grade of the surface of the filling after the work is completed; but no allowance to be made for any settling or compression of the bottom, or for any shrinkage of the filling.

Preparations for the work to begin at once, and the work to begin as soon as practicable, and to be prosecuted vigorously and without intermission in all suitable weather, and the whole work to be completed on or before July 1, 1894.

The parties of the second part to be responsible for all damages to persons or property arising from or in consequence of the work of filling, or from anything done by them in connection therewith. All injuries to sewers, man-holes, catch-basins and connections to be made good by the parties of the second part.

In all questions which may arise concerning measurements, lines and grades, the decision of said Engineer to be final.

All necessary aid and materials for giving or indicating lines and grades to be furnished by the parties of the second part at their own expense; and convenient facilities for the inspection of the work to be furnished whenever requested.

All instructions and directions of said Engineer to be strictly observed and followed.

All of the work to be done to the satisfaction of said Engineer, and with such machinery and appliances, and by such methods, as shall be approved by him, and to the acceptance of said Board.

Estimates to be made by said Engineer of the amount of work done and completed up to the end of each calendar month, and payment to be made thereon of ninety per centum of the contract price for such work, as computed by said Engineer; and the remaining ten per centum to be paid upon the final completion and acceptance of the whole work.

If the parties of the second part refuse or neglect to prosecute the work, or in any other respect fail to carry out the provisions of this contract, said Board may annul the same, and contract anew with other parties, without prejudice to its claim for damages arising from breach thereof.

The word "Engineer" as used herein means the Engineer of said Board of Harbor and Land Commissioners, or his authorized assistant in immediate charge of the work.

The words "parties of the second part" mean the persons contracting to do the work, or their agent in immediate charge of the work.

The word "grade" means the grade above mean low water in Boston Harbor, as fixed and used by said Engineer in the work of improvement on the South Boston Flats.

And the said party of the first part, in consideration of the performance and completion of all of said work in the manner and in accordance with the terms and conditions aforesaid, hereby covenants and agrees to pay said parties of the second part the sum of sixty-three (63) cents for each cubic yard of gravel filling measured in the fill as aforesaid, the same to be in full compensation for all the work and other things done, furnished, performed and completed as aforesaid, and to be paid at the times, and in the manner, and upon the terms and conditions, set forth in the foregoing specifications.

IN WITNESS WHEREOF, on the day and year first above written, the said Commonwealth of Massachusetts, acting by its said Board of Harbor and Land Commissioners, has caused these presents to be signed and delivered in its name and behalf, and the seal of

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the Commonwealth to be hereunto affixed, and has also caused these presents to be approved by its Governor and Council; and the said Seth Perkins and Joseph E. White have hereunto set their hands and seals.

THE COMMONWEALTH OF MASSACHUSETTS,

By Henry W. Swift,
John I. Baker,
CHAS. H. HOWLAND,

Harbor and
Land
Commissioners.

SETII PERKINS.

JOSEPH E. WHITE.

[SEAL.]

[SEAL.]

COMMONWEALTH OF MASSACHUSETTS.

In Council, June 22, 1893. Approved.

[SEAL OF THE COMMONWEALTH.]

Edward F. Hamlin,

Executive Clerk.

[B.]

[See page 16 of this Report, ante.]

HARBOR AND LAND COMMISSIONERS' OFFICE, COMMONWEALTH BUILDING, 65 BOWDOIN STREET, BOSTON, July 8, 1893.

HON. ALBERT E. PILLSBURY, Attorney General of the Commonwealth of Massachusetts.

DEAR SIR: — The Board of Harbor and Land Commissioners respectfully submit to you the following question, and request you to give them your opinion upon it for their guidance. The question submitted is as follows:

Are the flats at East Boston belonging to the East Boston Company and the Maverick Land Company, which are surrounded by a sea-wall with two gaps in it, constructed substantially in its present condition before the year 1866, subject to the jurisdiction of the Board of Harbor and Land Commissioners under the provisions of Chapter 19 of the Public Statutes, or are they exempted from such jurisdiction under the provisions of Section 8 of Chapter 19 of the Public Statutes on the ground that the work of filling said area was begun before the passage of the Act of 1866?

The East Boston and Maverick Companies, through their president Mr. John C. Watson and their counsel Mr. Samuel Snow, have submitted at the request of our Board the enclosed statement of their grounds for claiming such exemption.

We desire to ask your attention to the consideration of the point whether, if the said work was begun at the time of the passage of the Act of 1866, under the construction of that statute laid down by the Supreme Court in the case of Attorney General v. Boston & Lowell R.R., 118 Mass. 345, it has been since continuously prosecuted, so that a filling of the flats now can fairly be considered a part of the same work; or whether the prosecution of the old work has been so discontinued since 1866 that a present undertaking of filling the flats in question would be a new work, and would thus require a license from our Board under the provisions of Chapter 19 of the Public Statutes.

The flats and the wall in question are those which are in plain sight in passing between the city proper and East Boston upon the trains of the Boston, Revere Beach & Lynn Railroad Company.

The larger portion of the flats enclosed by this wall belong to the Maverick Land Company, which was formed by the bondholders of the East Boston Land Improvement Company after default,

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the last-named Company having acquired its property from the East Boston Company. The rest of the flats in question are still the property of the East Boston Company. The two companies are separate but some of their officers are the same. Mr. Watson is president of both companies.

Enclosed will be found a descriptive report of the East Boston Company, printed in April, 1888, which contains a lithograph map showing the properties of the two companies in different colors.

Very respectfully,

For the Board of Harbor and Land Commissioners,

HENRY W. SWIFT,

ATTORNEY GENERAL'S DEPARTMENT,

COMMONWEALTH BUILDING,

BOSTON, July 15, 1893.

To the Honorable Board of Harbor & Land Commissioners: -

In reply to your inquiry concerning the flats at East Boston belonging to the East Boston Company and the Maverick Land Company, I have to say that upon the facts stated in your communication and in the accompanying statement of the East Boston Company, the work of improving the same is, in my opinion, within the exemption of section 8 of chapter 19 of the Public Statutes.

As the lands in question are private property and are not subject, so far as appears, to any special requirement that the work of filling or improving shall be carried on without interruption. the only question appears to be whether the work yet to be done was begun prior to the passage of the statute of 1866. There appears to have been a substantial beginning of the actual work of improvement of a defined tract of flats prior to that time; and unless the work yet to be done thereupon is so distinct from and independent of the work originally begun as to constitute a new and independent work, and not a continuation of the original work, there seems to be no reason to doubt that it is within the exemp-Assuming the statements of fact now before me to be correct so far as material, I do not think it can be assumed that the work yet to be done upon the territory in question is not a part of the work contemplated in the original scheme, which was defined and the execution of which was begun prior to the statute of 1866.

Very respectfully, your obedient servant,

A. E. PILLSBURY,

Attorney General.

[C.]

[See page 17 of this Report.]

AGREEMENT MADE THIS FIRST DAY OF MAY, 1893, BY AND BETWEEN THE COMMONWEALTH OF MASSACHUSETTS AND WENDAL H. WYMAN OF CHELSEA IN SAID COMMONWEALTH.

Said Wyman hereby agrees to break up and remove the three wrecks now lying in the tide-waters of Boston Harbor and located as follows, one near the shore of Chelsea Point in the town of Winthrop, one near the old Elevating Station on the South Boston Flats and one near the head of the Reserved Channel.

After removal the material to be deposited on the filled portion of South Boston Flats as far back from the inclosing sea wall or bulkhead as can be done by the derrick on said Wyman's vessel.

All the work to be subject to the approval and direction of the Engineer of the Board of Harbor and Land Commissioners and to the satisfaction of said Board.

The said Wyman is to furnish at his own cost and expense all the plant, apparatus, materials, appliances, and labor necessary for said work, and to save the Commonwealth harmless from all liability for damages to any person or property caused by or in any way arising from the carrying out of this agreement.

The said work of removal shall be begun at once and shall be prosecuted with due diligence until completion and shall be completed as soon as possible.

Upon the performance of this agreement by the said Wyman to the satisfaction of the said Board of Harbor and Land Commissioners, said Commonwealth agrees to pay to said Wyman the sum of four hundred and sixty-seven (467) dollars, the same to be in full satisfaction for all things furnished and done under this agreement, and for all costs and expenses incurred by him in the performance of the same.

In witness whereof, on the day and year first above written, the said Commonwealth, acting by its said Board of Harbor and Land Commissioners, has caused these presents to be signed and

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delivered in its name and behalf, and the same to be approved by its Governor and Council and the said Wendal H. Wyman has hereunto set his hand.

THE COMMONWEALTH OF MASSACHUSETTS.

By Henry W. Swift,
John I. Baker,
CHAS. H. HOWLAND,

Harbor and
Land
Commissioners.

WENDAL H. WYMAN,

[SEAL.]

In Council, May 4, 1893. Approved.

Edward F. Hamlin, Executive Clerk.

[D.]

[See page 18 of this Report.]

HARBOR AND LAND COMMISSIONERS' OFFICE, COMMONWEALTH BUILDING, 65 BOWDOIN STREET, BOSTON, Sept. 22, 1893.

To the Honorable Daniel S. Lamont, Secretary of War of the United States of America.

DEAR SIR: — The Board of Harbor and Land Commissioners of the Commonwealth of Massachusetts, in the course of the performance of the duties imposed on them by the laws of that Commonwealth, submit to you the following claim of the said Commonwealth upon the United States, to be repaid the sum of \$7,536.51, expended in behalf of said Commonwealth by its Board of Harbor and Land Commissioners for the removal of wrecks constituting obstructions to navigation, under authority of Chapter 260 of the Acts of 1883 of the said Commonwealth.

Section 1 of said Act is as follows: -

SECTION 1. Whenever a wrecked, sunken or abandoned vessel, or any unlawful or unauthorized structure or thing, is deposited or suffered to be or remain in the tide-waters of this Commonwealth, and in the judgment of the Board of Harbor and Land Commissioners is, or is liable to cause or become, an obstruction to the safe and convenient use of such waters for navigation and other lawful purposes, it shall be the duty of said Board, and said Board shall have power, to remove such obstruction, or cause the same to be removed, in accordance with the provisions of this act.

Section 10 of said Act is as follows: -

SECTION 10. It shall be the duty of said Board of Harbor and Land Commissioners to make application in behalf of the Commonwealth for the reimbursement of any sums expended under this act, which, in the opinion of said Board, might properly be paid by the United States.

We enclose herewith a copy of the last Annual Report of our Board which contains matter relating to the removal of wrecks and claim for reimbursement upon the United States upon pages 6 and 7, and a further report in regard to the removal of wrecks during the year covered by that report on pages 23 and 24. The Board stated in that report that they had in contemplation the making of



a request for such reimbursement by the United States as soon as in their judgment the amount was sufficiently large to ask for.

The expenditures made for the removal of obstructions to international and interstate navigation, and for which in our judgment the United States may properly be asked to reimburse the Commonwealth of Massachusetts now amount, as above stated, to something over \$7,500, and we think it our duty to present this claim to you as being in charge of the harbors of the United States, in order that you may recommend such action to Congress in the matter as you think proper, by way of including this as one of the items in the annual appropriation bill or otherwise.

The expenditures included in the claim are as follows: -

Item 1.

WRECKS OF SCHOONERS "WILLIE LEE" AND "SARAH AND JULIA."
Removed from Edgartown Harbor.

In September, 1883, the Board was notified by the Commissioner of wrecks and shipwrecked goods for Dukes County of the existence of several wrecks in Edgartown Harbor. This matter was referred to Mr. Henry L. Whiting, member of the Board, who visited the locality and reported that two of the five wrecks which he found were liable to interfere with the safe navigation or anchorage room of the harbor. The owners were notified to remove said vessels but failed to do so, and a contract was made with George W. Mudgett dated Feb. 15, 1884, to remove said schooners and their cargoes. The amount paid by the Commonwealth under this contract was \$1,475.00.

Item 2.

WRECK OF SCHOONER "EMILY C. DENNISON."
Removed from Charles River in Boston Harbor.

In May, 1884, the schooner "Emily C. Dennison," loaded with sand, was sunk in the draw-way of the Fitchburg Railroad Bridge on Charles River, causing a serious obstruction to navigation as well as interfering with the passage of trains across said Bridge. The owners were notified to remove said vessel, which they failed to do. On May 28, 1884, the Commonwealth agreed with the Boston Tow Boat Company to pay said Company \$3,500 for the removal of said schooner and cargo to the South Boston Flats. On June 23, 1884, the Boston Tow Boat Company was ordered to deliver to Cyrus L. Harris & Co., all the rigging, fixtures and appurtenances of said schooner in its possession: \$297.30, being the amount received by the Board from the sale of said schooner, was paid into the Treasury of the Commonwealth.

Amount Paid by Commonwealth:

Boston Tow Boat Company,			•		\$3,500.00
Received from sale of vessel,	•	•	•	•	297.30
Net cost of removal					\$3,202.70

Item 3.

WRECK OF SCHOONER "J. P. ANGER."
Removed from Vineyard Haven Harbor.

On January 12, 1888, a petition was received from O. W. Barry and others for the removal of said schooner from Vineyard Haven Harbor. The owners were notified to remove said vessel, but failed to do so, and a contract was made with Charles E. Davis, April 19, 1888, to remove said schooner for \$975. Mr. Davis abandoned the work and a new contract was made with George W. Townsend, May 28, 1888, to remove said vessel for \$1,500.

Amount paid by Commmonwealth:

George W. Townsend, .				\$1,500 00
Advertising,				3 00
Inspection, &c.,				36 31
Total cost of removal.	•			\$1,539 31

Item 4.

WRECK OF SCHOONER "ALADDIN." Removed from Boston Harbor.

In May, 1891, this vessel, loaded with sand, was sunk in Fort Point Channel, near Mt. Washington Avenue Bridge, having been damaged in passing through the draw of the New York & New England Railroad Bridge. The owners executed a release of all their interests in the vessel, cargo and appurtenances, and she was removed by George W. Townsend under contract with the Commonwealth, dated June 4, 1891, for \$500 and the wreckage.

Amounts paid by the Commonwealth:

George W. Townsend,						\$ 500 00
Watching vessel, .	•	•	•	•	•	12 00
Total cost of removal.		_				\$512 00

Item 5.

CARGO OF SLOOP "STAR."

Removed from Boston Harbor.

In April, 1892, the sloop "Star" with a cargo of stone was capsized on the southerly side of the ship channel in Boston Har-

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bor. The stone was considered an obstruction to navigation, and was removed by George W. Townsend, under contract with the Commonwealth, for \$194.

Item 6.

Total,

WRECK OF SCHOONER "LIZZIE WILLIAMS." Removed from Boston Harbor.

In April, 1892, the schooner "Lizzie Williams" was sunk in the centre of the upper middle channel in Boston Harbor. The owners were notified to remove her but failed to do so, and she was removed by George W. Townsend, under contracts with the Commonwealth dated May 2, 1892 and May 12, 1892, respectively, at a cost to the Commonwealth of \$615.

Amounts paid by the C	ommo	nweal	th:		
George W. Townsend,				\$615	00
Use of boats and damage to hawser				60	00
Total,				\$675	00
Received from sale of vessel, .					5 0
Net cost of removal,			•	\$613	50
SUMMARY OF FOREGOING	EXF	PENDIT	URES		
Wrecks of schooners "Willie Lee	" and	d "Sa	rah		
Julia,"				\$1,475	00
Wreck of schooner "Emily C. Denn	ison,"	, .		3,202	7 0
Wreck of schooner "J. P. Anger," .				1,539	31
Wreck of schooner "Aladdin," .				512	00
Cargo of sloop "Star,"				194	00
Wreck of schooner "Lizzie William				613	

The Board of Harbor and Land Commissioners have also during the period covered by the above items made other removals of wrecks under the act of 1883, which are excluded from the foregoing claim on the ground that they were for the benefit of local navigation merely, and did not obstruct international or interstate commerce.

I have the honor to be

Very respectfully, yours,

HENRY W. SWIFT,

\$7,536 51

Chairman of the Board of Harbor and Land Commissioners of Massachusetts. Subject: Reimbursement, Removal of Obstructions to Navigation.

WAR DEPARTMENT,

File No. 594-N.

WASHINGTON, D. C., October 2, 1893.

Sin: — I have the honor to acknowledge the receipt of your letter of the 22d ultimo, submitting the claim of the Commonwealth of Massachusetts to be repaid the sum of \$7,536.51 expended in behalf of the Commonwealth by its Board of Harbor and Land Commissioners, for the removal of wrecks constituting obstructions to navigation, under authority of Chapter 260 of the Acts of 1883 of the Commonwealth of the State, which claim you submit with the request that it may be laid before Congress to be included as one of the items in the annual appropriation bill or otherwise.

In reply I beg to quote for your information the following report of the Chief of Engineers, dated the 26th ultimo, in the matter:

"Under provisions of Section 4 of the Act of Congress approved June 14, 1880, the duty of causing the removal of wrecks obstructing or endangering navigation devolves upon the Secretary of War, and he is authorized to make requisition upon the Treasury for the expenses of such removals. This law had been in existence three years at the time the act of the Commonwealth of Massachusetts was passed under authority of which the action herein mentioned was taken, and it would seem that the authorities of the State should have been cognizant thereof.

"Congress having exclusive control of this subject, and having passed a law making all necessary provisions in regard thereto, I am of the opinion that the State of Massachusetts has no legal or equitable basis for the claim herein recited, and I recommend that the Board of Harbor and Land Commissioners be advised that it is not proper for the War Department to recommend any action in the premises to Congress."

Very respectfully,

Daniel S. Lamont, Secretary of War.

HENRY W. SWIFT, Esq.,

Chairman Board of Harbor & Land Commissioners, Commonwealth of Massachusetts, 65 Bowdoin Street, Boston, Mass.

HARBOR AND LAND COMMISSIONERS' OFFICE, COMMONWEALTH BUILDING, 65 BOWDOIN STREET, BOSTON, Oct. 5, 1893.

Hon. DANIEL S. LAMONT, Secretary of War of the United States.

DEAR SIR: — The Board of Harbor and Land Commissioners of Massachusetts have the honor to acknowledge the receipt of your

letter of the 2nd of October, in which you decline to recommend to Congress an appropriation to repay the sum of \$7,536.51, expended by the Commonwealth of Massachusetts for the removal of wrecks constituting obstructions to navigation.

The extract from the report of the Chief of Engineers quoted in your letter declares the policy of the United States to be to claim and exercise exclusive jurisdiction in the removal of wrecks. therefore respectfully recommend that the statutes of the United States be amended so as to allow immediate action in the removal of wrecks to be taken in the case of an emergency. The provisions of Section 4 of the Act of Congress, approved June 14, 1880, referred to in your letter, require 30 days notice by publication and a further time sufficient to allow the owner to remove the wreck after such notice, so that in practice it is found impossible for the United States authorities to begin the removal of a wreck sooner than 40 days after receiving notice of the obstruction.

This power is in many cases obviously insufficient, and the United States authorities have in several instances been obliged to leave to our Board the removal of wrecks where immediate action was necessary.

The case of the "Lizzie Williams," which occurred last year, and which is mentioned in our Report enclosed in our former letter to you, is an illustration of this. In that case on being notified that the vessel was sunk in the ship channel of Boston Harbor where the ocean steamers and other vessels were passing out and in daily, we found on application to Col. Mansfield, the engineer officer representing the United States in this District, that he was powerless to act without complying with the terms of the Act of 1880, and it was found that the only way to get the vessel promptly out of the channel was for our Board to proceed at once under the authority of the state law, which we did.

Another illustration is the case of the schooner "Emily C. Dennison," which was mentioned in our previous letter to you. This vessel loaded with sand was sunk in the draw-way of the Fitchburg Railroad Bridge over the Charles River, causing a complete obstruction to navigation at that point and preventing the passage of trains across the bridge. The statement of this case is sufficient to show how completely inadequate the present provisions of the United States statute are upon this subject, which would have required a delay of from 30 to 40 days before the United States authorities could lawfully remove this vessel from the drawway.

We therefore respectfully urge that, if the United States desires to reject the assistance of this Commonwealth in performing its duties in regard to the removal of wrecks, it should amend its laws so that these duties may be promptly and efficiently performed by its own officers.

Very respectfully yours,

For the Board of Harbor and Land Commissioners
of Massachusetts,

HENRY W. SWIFT, Chairman.

[E.]

[See page 40 of this Report.]

Mass. Resolves,

Chap. 148, March 26, 1793.

COMMONWEALTH OF MASSACHUSETTS.

IN THE HOUSE OF REPRESENTATIVES, March 224, 1793.

Whereas the Honorable Walter Spooner Esq one of the Overseers of the Marshpee and Herring pond Tribes of Indians and Joseph Nye Esq one of the Guardians of said Indians have by their Memorial represented to this Court that they are unable to preserve the property of said Indians for want of proper and certain boundaries being kept up between the land belonging to said Tribes and the several Towns and Individuals adjoining the same, and they on behalf of said Indians and Josiah Samson, Josiah Fuller, Ebenezer Crocker, Nye Jones, Matthew Briggs, William Fuller and Cornelius Samson being a major part of the proprietors of land adjoining said Indian land and the Selectmen of the Town of Barnstable in behalf of said Town have mutually requested this Court to appoint a Committee to perambulate and settle the boundary lines between the parties.

Resolved that the Honorable George Partridge Esquire of Duxbury in the County of Plymouth, Samuel Smith of Dartmouth in the County of Bristol and Nathaniel Hammond of Rochester in said County of Plymouth be and hereby are appointed authorized and empowered to perambulate and settle the true boundary lines between the lands of the said Marshpee tribe of Indians and the proprietors and Town aforesaid and also to run and settle the line between the land of the said Herring pond tribe and the proprietors of land adjoining thereto, or of said such proprietors as shall concur with said Committee in running and settling said line. The doings of the said Committee certified under their hands to this Court and accepted & recorded in the Office of the Register of deeds of the County where such lands lay to be definite and conclusive between the parties.

Sent up for Concurrence

DAVID COBB, Spk.

In Senate March 26, 1793.

Read and Concurred,

SAML PHILLIPS Pradt

Approved John Hancock.

MASS RESOLVES, Chap. 2. Jan'y 22, 1794.

COMMONWEALTH OF MASSACHUSETTS.

IN SENATE, Jany 21st, 1794.

Whereas it appears, from the representation of George Partridge Esq! that by reason of the death of Samuel Smith, the committee appointed by a Resolution of the General Court of the 26th of March last, for perambulating & settling the boundary line between the lands of the Marshpee tribe of Indians & the several Towns & Individuals adjoining the same, are unable to compleat the business of their commission.

Resolved that Isaac Thompson Esq be, & hereby is appointed on the committee aforesaid in the room of the said Samuel Smith deceased and authorized in conjunction with George Partridge Esq & Nath¹ Hammond to do & perform all the business designated in the Resolution aforecited.

Sent down for concurrence

Sam^L Phillips Predt

In the House of Representives Jany 21, 1794

Approved Jany 22, 1794

Read and Concurred

Sam¹ Adams

EDWARD W. ROBBINS Speaker.

MASS RESOLVES,

Chapter 5, January 22, 1795.

To the Honbl General Court of the Commonwealth of Massachu-

We The Subscribors being Appointed & Commissioned by a Resolve of the 22nd of March A D 1793 & by another Resolve of Jan⁷ 21^d A.D. 1794 to perambulate and settle a boundary Line between the lands of the Mashpee Tribe of Indians And the proprietors and Town of Barnstable — having notified and fully heard all persons and parties Interested in the Settlement — have fixed and determined the said lines and bounds to be as followeth Viz,

Beginning at a Stake well known by the name of the five mile Stake which is a Corner bound betwixt the Towns of Sandwich and Barnstable — said stake stands about five Rods southeast of a deep miry bottom, thence Running south thirty two degrees and three quarters East one hundred and eighty rods to the middle of a small bushe swamp lying by Chopchase field (so called) thence south twentyone degrees east one hundred and ninety one Rods to a stake and stones by the side of an hill about two Rods southwest of a miry swamp — thence south thirty three degrees west one

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hundred and ninety four Rods — to a Stake by the side of a fence — thence West twenty nine degrees south thirty Rods to a brook or River Called Somtuite alias Contuite River a little below a pond called Somtuite alias Contuite pond — thence down stream by the middle of said River to paupanesset bay — thence by said Bay to the sea — leaving two Islands — of salt marsh or flats called Thatch Islands lying in said bay to appertain and belong to the district of Mashpee — Witness our hands the seventh day of october A D 1794.

Ge° Partridge Isaac Thomson Nath¹ Hammond

In Senate Jan^y 21^d 1795. Read & accepted & Ordered that the same be entered on the Records of the Commonwealth Sent down for concurrence

SAML PHILLIPS Pradt

Jany 22, 1795

Jany 22, 1795

Read and Concurred

Approved Samuel Adams

EDW^D W ROBBINS Spk^r

COMMONWEALTH OF MASSACHUSETTS.

OFFICE OF THE SECRETARY, BOSTON, November 1, 1893.

I certify the foregoing to be true copies of the original papers in the custody of this Office.

Witness the Seal of the Commonwealth,

SEAL

ISAAC H. EDGETT,

Deputy Secretary.

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REPORT

OF THE

Board of Metropolitan Park Commissioners.

JANUARY, 1894.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 Post Office Square.
1894.

Commonwealth of Massachusetts.

OFFICE OF METROPOLITAN PARK COMMISSION, 111 AND 112 AMES BUILDING, BOSTON, Dec. 15, 1893.

To the Honorable Senate and House of Representatives in General Court assembled.

The Board of Metropolitan Park Commissioners, appointed under the provisions of chapter 407 of the Acts of 1893, present the following report:—

The members of the Board were appointed on the 8th of July, and the Board organized immediately thereafter, upon the 17th of July. On the 29th of July H. S. Carruth was appointed secretary. His report for the portion of the year which has since elapsed is herewith submitted.

In the report of the temporary Board of Metropolitan Park Commissioners submitted to the Legislature of 1893 (House Document No. 150) a scheme of public reservations within what was then referred to, and has since been incorporated, as the Metropolitan District was set forth in detail. In accordance with the recommendations contained in that report an act for the appointment of a permanent Board of Metropolitan Park Commissioners was reported and passed practically in the form in which it was drafted by the Commission.

Under these circumstances there would appear to be at this time no especial occasion for any elaborate report setting forth the purposes of the Commission, or a scheme of public reservations within the Metropolitan District. It is the understanding of the Commissioners that they were appointed to carry into effect the recommendations made a year ago. The scheme of reservations included in those recommendations was set forth in the elaborate reports of the consulting landscape architect,

Mr. Eliot, and the secretary of the temporary Board, Mr. Sylvester Baxter. It seems unnecessary now to repeat what was then sufficiently said.

Acting upon this view of the purpose of the Legislature in creating the present Board, the Commissioners, as soon as circumstances warranted their so doing, proceeded to carry out the plans and recommendations of the previous Board. In view of the character of the work to be done and the engineering and legal proceedings involved, the progress made has necessarily been slow. It will be remembered that in the report of 1893 the Commissioners called attention to the fact that the scheme proposed involved two classes of acquisition: one exemplified in the case of the Middlesex Fells and the Blue Hill forest, where it was possible to proceed with comparative rapidity; the other, exemplified in the cases of the Revere and Nantasket beaches and the Charles River basin, involving elaborate engineering plans and difficult questions of law. In the cases of this class the expense would necessarily be large, as well as difficult to estimate in advance, and progress correspondingly slow.

Even the acquisition of the Middlesex Fells and the Blue Hill region has necessitated careful surveys, which could be made under favorable circumstances only during the colder season when the trees are stripped of leaves. Those surveys have been in steady progress, and, as will appear from the accompanying report of the secretary, all the steps requisite to the acquisition of both of these reservations either have been taken or will be taken at an early day. Together they will include an area of not less than 4,850 acres - 950 in the case of the Middlesex Fells, and 3,900 in the case of the Blue Hills; and it should also be borne in mind in regard to the former reservation that the water boards of Malden. Melrose and Medford and the town of Stoneham own within and adjacent to this area about 1,600 acres additional, which will practically increase the reservation within Middlesex Fells to 2,550 acres.

The group of trees in Belmont and Watertown commonly known as the Waverly Oaks, but more properly the Beaver Brook Oaks, has been acquired. The Commissioners were enabled in this case to act with greater quickness owing to the lim-

ited size as well as simple character of the taking; and their action was greatly facilitated by the liberality of the widow of the late Elisha Atkins of Belmont, and her son, the present Edwin F. Atkins, who contributed the large sum of \$12,500, more than half its entire cost, towards the preservation of this most interesting locality, thus setting a precedent which it is hoped and believed wealthy residents in other localities will not be slow to follow.

Steps have also been taken towards acquiring on the Revere Beach certain holdings of a preliminary character. These it is proposed to follow by other takings as rapidly as the complicated nature of the problem in that case will permit.

No steps have as yet been taken towards the acquisition of Nantasket Beach or its adjuncts.

Under these circumstances, the work thus far done having of necessity been mainly of a preliminary nature, the Commissioners do not consider it necessary now to submit any detailed report, or to make further recommendations, or to ask for increased powers, or that additional funds should be put at their disposal. It has seemed to them desirable to proceed slowly and in a sure, conservative manner, rather than to endeavor to make a large and, possibly, a more or less deceptive showing of work already done. Evidence is abundant that the idea of adequate public reservations has taken firm possession of the popular mind; and especially is this the case among the inhabitants of the Metropolitan District. this respect the magnificent Boston park system has done a great educational work. That this idea will grow steadily, and now calls for no nervous action or emphatic utterance from them, the members of this Board are well satisfied. They further think that the means already placed at their disposal by the action of the last Legislature will suffice to ensure during the coming year the carrying out in its larger and more general aspects of the scheme submitted a year ago. The details of that scheme can then be considered and provision made for them. Accordingly, with the coming spring, the Commissioners hope to open to the public at least two large reservations, one in the Middlesex Fells and one in the Blue Hill region. When the inhabitants of the Metropolitan District once appreciate the advantage and enjoyment to be derived from those reservations. the Commissioners feel little apprehension lest additional power and the means requisite to carry the entire scheme into early effect will not readily be given them.

It is possible, however, that the proceedings now being taken may have so far developed before the adjournment of the present Legislature that the Commissioners will desire to submit a supplementary report. This will be a matter for the landscape architects of the Board to decide upon. reports, rather than the formal official reports of the Board or of its secretary, shall, it is proposed, hereafter set forth in a continuous series, illustrated by maps, diagrams and plates, the gradual development of the great and beneficent scheme they have conceived. Of this series the admirable report of Mr. Charles Eliot, submitted a year ago, will constitute the initial number, and it is upon the lines set forth in that report the Commissioners are now working; to that report, therefore, the Legislature is referred for information. Should further developments in the immediate future call for it, a second report of the series will be forthcoming before summer.

Full detailed information as to the course otherwise pursued by the Board will be found in the accompanying reports of its secretary and of the landscape architects.

All of which is respectfully submitted.

CHARLES FRANCIS ADAMS. PHILIP A. CHASE. WILLIAM B. DE LAS CASAS. ABRAHAM L. RICHARDS. WM. CHASE.

REPORT OF THE SECRETARY.

Hon. CHARLES FRANCIS ADAMS, Chairman, Metropolitan Park Commission.

SIR: — In submitting my first report as the secretary of the Commission it seems proper to rehearse very briefly the facts connected with my term of office. Appointed on the twenty-ninth day of July last, I assumed the duties of this position on the first day of August, thus making only a little more than four months as the time to be covered by this report.

The first matter of importance was the organization of the office, the development of the system for the conduct of its business and the arrangement of the duties of its subordinates, as well as the selection of permanent offices. This was quickly effected. The necessary subordinates were chosen under the civil service rules and suitable offices were selected in the Ames Building. The question of the employment of civil engineers and surveyors for the determination of the boundary lines of the several proposed reservations was at once taken up and, so far as was practicable, the services of local surveyors were engaged. This was done in order that the Commission might avail itself of the advantages of the familiarity with local and property boundaries which, in most cases, these local surveyors possessed.

The work was pushed with the utmost rapidity, and while in some cases obstacles were encountered which caused unlooked-for delays, yet substantial results have been accomplished.

On November 3 the work of surveying and determining the boundaries of the south section of the Beaver Brook Reservation had been completed and the Board passed the necessary act of taking, followed on the 1st of December by the taking of the north section, which together comprise the Beaver Brook Reservation, with an area of 58.61 acres.

On December 12 the first and most important of the four sections of the Blue Hills Reservation, containing 932½ acres, was taken, and the work of preparation for the taking of the three remaining sections is practically completed.

The Middlesex Fells has presented many more difficulties to be overcome than has been the case in the Blue Hills or at the Beaver Brook Reservation. The existence of the large population upon at least three sides of the proposed reservation has rendered the decision as to where the boundary line should be run very difficult and requiring great care and judgment in its determination. The wish not to intrude upon desirable building land of the cities and towns surrounding this wild tract, at the same time so shaping the taking that it shall be in harmony with the purposes for which it is to be established, has led to the running of several alternative lines, and the final determination of the boundary having now practically been completed, the taking can be made at an early date.

At Revere Beach have been encountered the greatest obstacles with which the Commission will have to deal in any of the localities in which it is intended to establish open spaces. The condition of this beach, rapidly growing more serious with every year, is such at the present time as to render impossible the immediate acquiring of the beach itself in its entirety. A plan has been made and will shortly be submitted which comprehends within its lines about one-third of the entire length of the beach. This is based upon and is a part of a general scheme which eventually will include the entire beach from the existing pier at Crescent Beach to and including the Point of Pines. Just how much more can be taken in the near future and where the ultimate limits of the reservation will be placed are questions for future determination, and largely depend upon the measure of co-operation which is extended to the Commission by the land-owners upon the beach.

Complete preliminary plans have been made of the Stony Brook Reservation, previously known by the name of Muddy Pond Woods, and little more remains to be done than the preparation of the necessary plans for record and the passing of the papers of taking. No difficulty appears to present itself in connection with this reservation which should delay beyond a few weeks its completion.

In connection with several of these reservations it will be necessary to provide proper means of ingress and egress by further takings, small in extent and inexpensive in character. That the expenditure of money which has been made and is to be made shall be of the largest possible benefit and use to the people of the Metropolitan District it is necessary that means should be taken to acquaint the public with the easiest and most expeditious means of reaching these various reservations from the different parts of the district. It is my intention, if it should meet with the approval of your honorable Board, to prepare and issue for public use and guidance a brief pamphlet upon each of the reservations, containing maps, showing the means of access and the main paths which traverse the larger reservations.

In spite of the fact that the Blue Hills and the Middlesex Fells, especially the former, have been for years visited by those who have by accident acquired a knowledge of their beauties, the people at large have but small knowledge of the charming spots of natural beauty possessed by these two remarkable tracts of land.

The larger part of the land necessary for these principal reservations having either been taken or about to be taken, the question which becomes the important one during the ensuing year is as to their management and care. It is very important that these beautiful spots shall be made readily accessible to the public; that while for several years yet to come no road building or other expensive work need to be undertaken, it is very desirable - in fact, it is absolutely necessary, if proper security is to be had against the terrible devastation of forest fires - that a reasonable amount should be expended in the very near future in the cleaning up of the woods themselves. This is particularly necessary in the Blue Hills Reservation, but applies also, with less force, to the Middlesex Fells and Stony Brook Reservations. In these forests, which have never received any attention, there exists upon the ground an immense amount of fallen wood in various stages of decay. It is this material which affords the fuel which causes the terrific heat in the forest fires. burning of leaves in the autumn of the year seldom does much serious injury, but in the spring of the year, when the high winds of March have dried the surface of the ground, these sticks and fallen trees, overlying each other in the best possible manner to cause quick-spreading fires, have done and will continue to do, unless immediately checked by proper precautions, irreparable damage to the woods.

Illustrating this point, I would respectfully call attention to the tremendous damage done by the forest fire in the Blue Hills Reservation so short a time ago as the spring of 1893. Hundreds of acres of valuable and beautiful woodlands were utterly ruined, necessitating their being cut to the ground, leaving scarcely a single tree where one short year ago existed a beautiful forest.

Even more dangerous than the state of affairs which I have just outlined as causing destructive fires in most of these woods, is the condition brought about by these same forest fires. The death of the trees by the forest fire may not be immediate. A year or perhaps two years may ensue before the trees finally give up the unequal struggle and die. They remain standing, their limbs largely intact, presenting every opportunity for another and still more disastrous fire. It is absolutely indispensable that these areas of dead trees should be removed at as early a date as is possible, and that also the ground under the woods now living, as yet unvisited in recent years by severe forest fires, should be put in such a condition as to reduce to the minimum the danger of future conflagrations.

I would respectfully suggest that your honorable Board authorize the expenditure of an amount necessary to remove from the reservations this imminent danger of fire. The employment of men now idle would at this time be opportune and the means of preventing the destruction of property to an amount many times the sum required to accomplish it. This would be work not made for the occasion, but necessary, and in its doing not only would the public receive the full equivalent of the money spent, but, as I have before stated, it would be the means of preventing serious losses in the future.

With the cleaning of the woods and the providing of proper means of ingress and egress, the opening of the disused wood roads, rendering them available to pedestrians and equestrians, the occasional repairing of existing boundary fences, and the erection of new fences upon the boundaries of the reservations where at present none exist, little remains that is absolutely necessary to be done at the present time. It may safely be left to the future to determine when it shall be desirable to supplement the already existing roads by more substantially constructed carriage roads, and it will be far better to wait until the topographical surveys shall determine the proper location of such roads.

Respectfully submitted,

H. S. CARRUTH,

Secretary.

FINANCIAL STATEMENT.

RECEIPTS AND EXPENDITURES FROM Aug. 1, 1893, to Jan. 1, 1894.

		Offi	ice .	Expe	nses,	Sala	ries,	etc.				
Appropriation,	•	•	•	•	•	•	•	•	•	•	\$ 10,000	00
				Exp	endi	lures.						
Salaries, .	•							. 8	1,296	67		
Office fittings,	•	•							185	07		
Rent of office,								•	585	52		
Stationery, .									269	41		
Plans surveying,	, •								4,407	99		
Landscape archit	tects,						•		1,500	00		
Legal services,									525	00		
Sylvester Baxter	, serv	rices,							200	00		
Telephone, .									95	45		
Carriage hire,									85	50		
Maps and books,									41	00		
Tools, etc., .									116	44		
Contingent exper	nses.								289	41		
.	•									_	9,597	46
Balance of a	ppro	priati	on.						_		\$409	<u></u>

REPORT OF THE LANDSCAPE ARCHITECTS.

Hon. C. F. Adams, Chairman of the Metropolitan Park Commission.

DEAR SIR:—In a professional report addressed in 1892 to the preliminary or advisory Metropolitan Park Commission, Mr. Eliot (who has since become a member of our firm) reviewed the hills, streams and coasts of the neighborhood of Boston and sketched in colors, on a map, the areas which it seemed to him should be reserved for public use through metropolitan as distinguished from municipal action. No attempt was made to define the exact boundaries of any of the reservations proposed. At the time of writing it was not decided that an executive Metropolitan Park Commission would ever be established.

Your Commission having been created and organized, you asked us to give our attention to the definite demarcation of five of the reservations proposed in Mr. Eliot's report, namely, the reservations at the Blue Hills, Middlesex Fells, Muddy Pond Woods (or Stony Brook), Revere Beach and Beaver Brook. You directed us to prepare projects for boundaries which would show alternative or maximum and minimum limits, wherever possible, in order that a choice might be open to your Board when the estimates of the probable cost of the lands to be taken should be compiled by you. Six parties of surveyors were placed at our service by your direction, and during the months of September, October and November we gave much time, in conjunction with the surveyors, to the careful study of the problem put before us. On Dec. 15, 1893, we sent to your office the last of a series of eight surveyors' maps, drawn to a scale of two hundred feet to an inch, upon which we had indicated by a continuous green line what seemed to us to be the most desirable boundary for each of the proposed reservations. By a broken green line we also indicated such possible alternative positions for the several boundaries as seemed worthy of consideration. In accompanying reports we explained the proposed boundaries in detail.

In accordance with your request, we now submit the following memoranda of the general principles upon which we have worked in determining the lines lately submitted to you, as just described:—

The boundaries of the proposed reservations should, First. if possible, be established so as to include all lands belonging to the same topographical unit and exhibiting the type of scenery characteristic of each reservation. Obviously, a public domain is not well bounded if it includes only half a hill. half a pond or half a glen. Neither is it well bounded unless it includes such contiguous lands as form the essential framework of the hill scenery, the pond scenery, the glen scenery, or whatever other type of scenery it is desired to preserve. For example, it is desirable to include in the Blue Hills Reservation all the hills of the high range down to the base of their steep slopes. Similarly, it is desirable to include in the Stony Brook Reservation all the uplands which enclose the glen or valley of that stream. To city men it is most refreshing to find themselves in what appears to be a wilderness of indefinite extent. This impression cannot be enjoyed unless the boundary of a valley reservation is established beyond the summits of the enclosing hills.

Second. The boundaries of the proposed reservations should be, if possible, established upon public streets or roads, or upon lines drawn where roads may ultimately be built upon good grades.

The reasons for this principle are many. It is obvious that the back fences of private lands cannot make a handsome boundary for a public domain of any description. It is obvious that private lands abutting directly upon public lands will be much more liable to trespass than they would be if a public roadway separated the two. Private land in the position described is a nuisance to the public, while the public is likely to be a nuisance to its owner. Speaking generally, the policing and the general administration of a public reservation is greatly facilitated when the boundary is a road. Still more impor-



tant is the consideration that if the private lands which adjoin the reservation are provided with a road frontage which looks upon the public domain they will eventually be greatly increased in attractiveness and value.

These two principles taken together explain most of the possible boundary lines submitted for your examination. Where existing streets meet the requirement of the first principle, they have been adopted as the boundary, as, for example, at Washington Street, Melrose, and Blue Hill Street, Canton. Where it has been necessary to devise new roads to serve as boundaries, this has been done, with due respect to the first principle, with due regard for grades and curves, and with care to exclude improved lands, and lands which will ultimately become especially suitable for building sites.

It remains to mention three classes of exceptions to the principle of the existing or proposed road boundary.

In some places it has proved necessary, for the sake of economy, to exclude from the reservations, by arbitrary lines, improved lands which would have been included under our first principle had they not been occupied by buildings: as, for example, at two places on Washington Street in Melrose, and again at Summit Street in Malden.

In some places the reverse operation has proved desirable, and tracts of wild land which would have been excluded under our second principle have been included in the reservation by arbitrary lines, because some subordinate yet still important element of the scenery of the reservation could by so doing be preserved: as, for example, along the north side of the valley of Furnace Brook in the Quincy section of the Blue Hills Reservation, where there has been included the face of a ridge which is in view from the whole basin of the brook, although the road must here be within the reservation in the valley of the brook. Houghton's Pond has been shown as included in the Blue Hills Reservation for the same reason. It is not an essential part of the hill scenery, but it is an exceedingly valuable addition thereto.

In some places, after a road boundary had been studied and mapped, the line was found to lie in such relations to adjacent or parallel township boundaries that rather than leave parts of townships isolated from the main body it was deemed best to adopt the township boundary as the boundary of the reservation. It was in this way, for example, that the township boundary which divides Quincy from Randolph and Braintree came to be suggested as the southern boundary of the Blue Hills Reservation. Another variety of this exceptional kind of boundary is illustrated in several places about the Fells, where arbitrary lines have been drawn so as to connect the new reservation with pre-existing watershed reservations without leaving wedges or islands of private lands between the two.

The total length of alternative lines thus studied, mapped and described by us for your consideration is about thirty miles.

Yours respectfully,

OLMSTED, OLMSTED & ELIOT.

SEVENTH ANNUAL REPORT

OF THE

MASSACHUSETTS BOARD OF REGISTRATION IN DENTISTRY.

FOR THE YEAR 1893.

BOSTON: WRIGHT & POTTER PRINTING CO., STATE PRINTERS, 18 Post Office Square. 1894.

MEMBERS OF THE MASSACHUSETTS BOARD OF REGISTRATION IN DENTISTRY, 1893.

J. SEARLE HURLBUT	, .	•	•	•	•	•	Springfield.
E. V. McLEOD, .							NEW BEDFORD.
GEO. E. MITCHELL,	•						HAVERHILL.
JOHN F. DOWSLEY,							Boston.
THOS. J. BARRETT,							Worcester.

Commonwealth of Massachusetts.

BOARD OF REGISTRATION IN DENTISTRY.

To His Excellency Frederic T. Greenhalge, Governor of Massachusetts.

SIR: — In accordance with the provision of section 6 of the act establishing the Board of Registration in Dentistry, we herewith have the honor to submit to you our seventh annual report.

The unexpired commission of L. D. Shepard was filled by the appointment of Thomas J. Barrett of Worcester, and at its expiration he was reappointed as member of the Board by His Excellency William E. Russell for three years and qualified according to law.

At the June meeting of the Board J. Searle Hurlbut of Springfield was re-elected president, and E. V. McLeod of New Bedford was re-elected secretary.

Meetings have been held in Boston for examination in June and December. At the June examination there were fifty candidates, seven of whom appeared for the second time. Thirty-four were granted certificates.

At the December examination there were twenty-two new candidates and nine who appeared for the second time. Thirteen were granted certificates.

It seems to be generally supposed that the Board of Registration shall prosecute all persons violating the law. This is not the case. It is the duty of every dentist to see that the law is enforced for the benefit of the public, and it is the duty of the prosecuting attorney for each county to prosecute every person violating the law, on receipt of information of such violation and the necessary evidence to establish the fact.

All persons now practicing dentistry in this State who have not received a certificate from the Board, in pursuance of the act, are violating the law, and are subject to arrest and a fine of \$50 or three months imprisonment in the county jail for each and every offence.

STEPS TO BE TAKEN TO PROSECUTE.

Positive evidence of the violation of the law must be first obtained. This, with a formal information and list of witnesses, should be given the prosecuting attorney, who will then be in duty bound to prosecute the case.

If all dentists would feel sufficiently interested to take steps in this matter the Board would be very much aided and the public benefited.

A question has arisen in the dental societies as to the feasibility of granting certificates to non-graduates of colleges. The decision of this matter does not come under the jurisdiction of the Board, and we would suggest to those who think non-graduates should not receive a certificate to recommend an amendment to section 4 of the law, rather than censure the Board, who must grant them according to satisfactory qualifications.

The next meeting of the Board for examination will be held in Boston in June, 1894.

A list of those registered during the year is appended.

The receipts and expenditures of the Board since the last report are as follows:—

All of which is respectfully submitted.

J. SEARLE HURLBUT, President.

E. V. McLEOD, Secretary.

DEC. 31, 1893.



ALPHABETICAL LIST OF DENTISTS

REGISTERED BY EXAMINATION SINCE JAN. 1, 1893.

ARNOLD, EUGENE E.,				Boston.
ARVEDSON, ERNST S., D.D.S.,				Boston.
Ashley, Fred. M.,			-	Boston.
BARTON, BURNHAM DE F., .	•			Boston.
BEALE, WALLACE E., D.D.S.,				Everett
BEANE, JOHN H., D.D.S.,				Natick.
BOYLSTON, JOSEPH, D.D.S.,				Boston.
CAMPBELL, MURDOCH S., .				Lynn.
CAPWELL, C. G., D.D.S.,				Boston.
CHASE, ARTHUR L.,				Sullivan, Me.
CLARK, EDWIN N., D.D.S., .				
CLARK, SYLVESTER W., D.D.S.,				- 0
COAR, FIRMAN W., D.D.S., .				Cambridge.
CONSTANTINEAU, GEO. J., D D S	S.,			Lowell.
CRANE, CHAS. W.,				Lynn.
DARLING, HORACE G,				South Ryegate, Vt.
Douglass, Benj. H., D.D.S.,				Philadelphia, Pa.
FAUTEUX, HOMERE G.,				Boston.
Fogg, Fred'k S., D.D.S.,				Roxbury.
Furfey, Jas. Austin,				Beverly.
GIBSON, GEO. B., D.D.S.,				Marlborough.
GLIDDEN, JOHN E.,				Boston.
HALL, CHAS., D.D.S.,				Roxbury.
HANSON, ARTHUR E.,		•		Salem.
HAYDEN, THOS. B.,	•			Boston.
HOWARD, WM. R.,				Cambridge.
Mayers, Frank R., D.D.S., .				Worcester.
Moran, Thos. H., D.D.S., .				Boston.
Nason, Dan'l A.,				Wenham Depot.
OBER, FRED'K A.,				East Cambridge.
O'HALLORAN, WM., D.D.S., .				Weymouth Centre.
PEARMAN, WM. S., D.D.S., .				Jamaica Plain.
Percival, Wm. Fred., .		•	•	Boston.
Pierce, Myron E.,	•	•		Hyde Park.
Post, Peter J.,	•	•		East Boston.

8 REGISTRATION IN DENTISTRY. [Jan. '94.

RAY, JOHN Z., D D.S., . Bradford. ROLLER, OLIN P., . . . Worcester. SMITH, ARTHUR G., . Boston. SMITH, JOHN J., D.M.D., . . Boston. Show, Wallace, D.D.S., . . Lexington. THAYER, LUCIUS K., . . . Worcester. . Boston. TRUE, GEO. L., D.D.S., . WILKINSON, FRANK M., D.M.D., . . Boston. . North Weymouth. Wolfe, Oliver P., . . . Brockton. WOOD, CHAS. R., D.D.S., . . Cambridge. . Dorchester. WALSH, ANDREW S., . WALTON, WM. J., . .

EIGHTH ANNUAL REPORT

OF THE

MASSACHUSETTS BOARD OF REGISTRATION IN PHARMACY.

FOR THE YEAR 1893.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 Post Office Square.
1894.

Commonwealth of Massachusetts.

REPORT.

BOSTON, 13 BEACON STREET, Oct. 5, 1893.

To His Excellency WILLIAM E. RUSSELL,

Governor of the Commonwealth.

Sir: — As required by section 6 of the pharmacy law, the following report of the official acts, receipts and disbursements of the Board are respectfully submitted.

Oct. 4, 1892, the Board met at their rooms, 13 Beacon Street, and organized by the election of H. M. Whitney, president, and F. H. Butler, secretary. The law requires "three regular meetings in each year, one on the first Tuesday of January, one on the first Tuesday of May, and one on the first Tuesday of October; and such additional meetings, at such times and places, as they may determine." During this, the eighth year, ending Oct. 1, 1893, forty meetings have been held.

At thirty-nine of these meetings five hundred and forty-four applicants were examined, orally and alone, by two or more members of the Board; by a written reply to twenty printed questions, involving about one hundred answers; and by an examination of twenty samples of drugs, simples and compounds. It has been the purpose of the Board to require of each applicant such knowledge, experience and familiarity with drugs old and new, common and specific names, use, dose, antidotes of the ordinary poisons, etc., as shall satisfy us that he is entitled to registration, and is fairly up to the requirements of the day. We desire, at as early a day as possible, to apply the additional test of some practical pharmaceutical work.

As the new Pharmacopæia, in all its preparations, gives the weights and measures in the metric system, a thorough familiarity with it will be required after Jan. 1, 1894.

That we may have granted registration to some who were incompetent is possible; but the following table, exhibiting

results of our examinations, will show an effort at least to do our work fearlessly, and in the interests of the people whom we represent:—

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March						3	15	8	12			
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	14,	•							11			
	14,		•				10	T	'1			
							544	129	415			

Of the above 544 examinations, 208 are original or first examinations.

Passed on the first examination, .						51
•	•	•	•	•	•	
Passed on the second examination,		•		•	•	36
Passed on the third examination,						16
Passed on the fourth examination,						11
Passed on the fifth examination,.						3
Passed on the sixth examination,						6
Passed on the seventh examination,						2
Passed on the eighth examination,						2
Passed on the ninth examination,		•	•			2
Total passed for the year (about	24	per c	ent.),			129
		٠.	-			415
Total examinations.						544

A brief summary of the eight years' examinations exhibits the increasing work of the Board:—

						Examined.	Rejected.
First year, .						101	79
Second year,						167	97
Third year, .						213	124
Fourth year,						276	141
Fifth year,						279	156
Sixth year, .						315	200
Seventh year,						488	341
Eighth year,	•	•	•	•	•	544	415
						2,383	1,558
	_						

Total passed (nearly 29 per cent.), 830

We regret the necessity which compels us, in making up this report, to record, as in former years, the astonishing ignorance of some who seek to become registered pharmacists, as exhibited by the following answers:—

Proto- and deuto-iodide of mercury are the same.

Hypo, per and sub all mean strong.

Hoffman's anodyne is sweet spirits of nitre. Another said it was tincture of iodine.

Camphor comes from the earth.

Spirit of mindererus is made from acetate of soda and liquor ammonia.

Vinum album fortior contains ninety-four per cent. of alcohol. Bismuth is an herb, and so is subnitrate.

Simple ointment is pure vaseline.

Simple cerate is pure wax.

Source of pepsin is the gall of a hog.

Lactic acid is used in ulcers.

Hirudo means "hurry."

Fusion is evaporating a substance.

Secale cornutum is hemlock. Another said it was the tops and leaves of some herb.

Solution of persulphate of iron is used as a carminative.

Solution of subsulphate of iron is a weaker preparation.

Lanoline comes from lard. Another said it was from suet.

To detect calomel from corrosive sublimate, drop some of the powder in water, and if it is calomel it will dissolve right off.

Citrine ointment is made by infusing nitrate of lead with nitric acid. Another said it was a mixture of hydrargyri chloridi citras, one-half drachm, with petrolatum, one and one-half ounces.

One applicant, aged forty-six, and claiming to be a physician and pharmacist of fifteen years' experience, when asked what he would do in case of poisoning from nitrate of silver, said he would send for an undertaker. When pressed for an answer as a physician, said he would give an emetic of sulphate of zinc. He also said:—

Perchloride of mercury is calomel.

Deuto-iodide of mercury is red precipitate.

Tincture of aconite, drops and minims are the same.

Secundum artem is two ounces.

If there has ever been an objection to the Pharmacy Board, the above answers to simple questions ought to satisfy any honest person that the "condition of pharmacy in Massachusetts" would not improve without a Pharmacy Board to protect the people from the hazard of such fearful ignorance, by refusing registration unless better qualified.

FINANCIAL STATEMENT.

Oct. 1, 1892, cash in hands of State treasurer, .		\$401 52
Received during the year from applications, .	\$2,146 00	
Received during the year from six duplicate		
certificates,	3 00	
Total receipts for the year,		2,149 00
Total amount in hands of State tressurer	•	\$2.550.59

1894.7

Drafts have	been	as fo	llow	s:—									
							Servi		Expen				
H. M. Whitney	,	•	•	•	•	. 1	\$29 0		\$148				
F. H. Butler,	•	•	•			•	570		299	-			
John Larrabee	•	•	•	•	•			00	_	54			
A. K. Tilden,		•	•	•	٠.	•	167		12	75			
John A. Rice,	•	•	•	•	•	•	180	00	218	36			
Total, .	•	•		•	•	\$1	,222	50	\$ 682	00	\$1,904	50	
T. T. Bailey, se	rvice	s as	moni	tor,					\$117	00	\ 1,001	00	
Winkley, Dress	ser &	Co.,	stati	onery	7,				12	45			
"Vox Populi P	ress,	¹ sta	mped	enve	lopes	, ce	ards						
and printing.	, .				•				92	25			
C. F. Hatch &	Co., r	olls	for c	ertific	cates,				2	00			
Damrell & Upl	ıam,	dispe	ensate	ory,					6	00			
G. C. Cannon,					tes,				6	12			
American Publ						qı	ues-						
tions, .	. `	•				•			13	00			
·								-		—	24 8	82	
Balance,	•	•	•	•	•	•	•	•	•	•	397	20	
										-	\$2,550	52	
Balance in	hand	s of	State	trea	surer,						\$397	20	
	Liabilities.												
Examinations 1	not n	nade	(fro	m p	reviou	S							
years), .			•		•		\$81	00					
Examinations n	ot m	ade ((from	this	year)	١,	282	00					
H. M. Whitney,			•		• ′		23	25					
F. H. Butler,	•						26	3 0					
G. C. Cannon,							5	16					
·						٠-		_	\$ 417	71			
Leaving a	net in	ıdebt	edne	ss of					20	51			
_								_			\$ 397	20	

The ever-annoying, pestilential evil of liquor selling, occupying so much time of the Legislature, was, during the past year, heroically met, so far as the registered pharmacists are concerned, by the amendments to the pharmacy law, which seem to meet the hearty approval of the people. This legislation was not desired by this Board as a Board of Pharmacy, but as pharmacists and citizens we unhesitatingly say it was wise and timely.

At a meeting of the Board, June 14, 1893, the following resolutions were offered, and after careful consideration were unanimously adopted:—

Whereas, The Massachusetts State Pharmaceutical Association, at the eleventh annual meeting, held at Springfield, Sept. 6, 7 and 8, 1892, by unanimous vote, instructed its committee on legislation to petition the next session of the Legislature for an act to correct the abuse of, and fraud in securing, the sixth-class liquor license; and

Whereas, The Legislature has passed such an act, making it the duty of this Board to investigate complaints and enforce the law, thus expressing confidence in the discretion of the Board; and believing the General Court have voiced the desire of the people of the Commonwealth and all reputable pharmacists of the State; it is therefore

Resolved, That, while the new and additional labors thus laid upon us greatly increase our responsibility and duties, and while, as members of the Board, we regret the burdens, yet we recognize the apparently almost unanimous desire of the people and the demand of our fellow pharmacists; and, as the Legislature has ordered, we must accept the trust.

Resolved, That four thousand copies of the pharmacy law, with recent amendments, and other acts affecting pharmacists, be printed, and ready for distribution at the next annual meeting of the Massachusetts State Pharmaceutical Association, and to other applicants interested.

Resolved, That all complaints properly coming to the notice of any member of the Board must be carefully examined by the agent; and if any case shall appear to be one not requiring a hearing before the Board, it shall be dismissed or delayed for more satisfactory evidence, as it will be the purpose of the Board to avoid unnecessary prosecution.

(Signed) H. M. WHITNEY, President.

JOHN LARRABEE.

AMOS K. TILDEN.

JOHN A. RICE.

F. H. BUTLER, Secretary.

In this connection we present as a part of our report the following statement, received from our agent, Mr. Vose. It has been impossible to give to every complaint made the time and attention desired; but we submit that, with the sum placed at our disposal, a large amount of work has been accomplished.

AGENT'S REPORT.

LAWRENCE, MASS., Oct. 2, 1893.

To the Board of Registration in Pharmacy.

Gentlemen: — I respectfully submit the following report of my labors as agent of your Board for the year ending Sept. 30, 1893.

In October, 1892, I looked over the drug stores in Somerville. A majority of them were complying with the law, although several were not. Four complaints were made for putting up prescriptions without being registered pharmacists, and convictions followed in each case. Three were fined, and one case was put on file. I also visited Worcester in October, and made some investigations upon complaints made to the Board, but could find nothing at that time which would warrant prosecution.

In November I visited the drug stores in Charlestown and Chelsea. Several were found who were not living up to the law, but only one in each place was doing a regular drug business without being registered. Those two were brought into court and convicted. In November I also looked over the drug stores in Wilmington, Woburn, Wakefield and Stoneham. They all seemed to be doing a legitimate business, and no complaints were made.

In December I called at the drug stores in Malden, Melrose, Medford and Everett. They were doing a straight business, with few exceptions, and nothing could be done with any of them criminally. I also finished up some court cases in Somerville and Chelsea, as previously alluded to.

In January, 1893, I went to Lynn and investigated a case, but nothing could be done in the matter. Also went to Boston and New Bedford. At the latter place two complaints were made. The parties were brought into court and convicted. They appealed to the superior court, and their cases are still pending.

In February I went to the superior court in New Bedford, Taunton and Cambridge, and looked after cases which were pending. In Cambridge the party pleaded guilty, and paid his fine. In the other cases further continuance was granted the defendants, and the cases have not as yet been disposed of.

In March I looked over the drug stores in Fitchburg, and found

them all in charge of registered pharmacists. Some of them were apparently doing quite a liquor business; but the police seemed disposed to attend to that, and no complaints were made. I also investigated several complaints in Boston. One man was brought into court, and convicted of doing a drug business without being registered. He was fined, and appealed to the superior court. He changed his location; was brought in later on a similar charge, found guilty, sentenced, and appealed as before. Both cases come before the superior court in Boston some time in October.

In April I investigated cases in Worcester, Palmer, Haverhill and Lowell. Also visited Springfield and Boston. In Palmer a man was found who was running a store for a registered pharmacist in another town. He was not registered himself, and did not claim to be. He was brought into court, found guilty, and paid a fine. In the other places visited no cases could be found which would warrant complaints.

In May I visited the drug stores in Stoughton, Canton and New-Also investigated a case in Worcester, which resulted in a conviction. This was the first case for keeping and exposing drugs for sale that had been brought into the courts. The party appealed; but, as nothing has been heard of the case since, he must have withdrawn his appeal and paid his fine. In Newton two stores were found where the real or supposed owner was not registered, and had procured a sixth-class license by taking a registered man into partnership. This case (the Board will remember the special complaint made) was thoroughly considered and discussed. It appearing that the liquor license was granted contrary to the intent of an act approved April 18, 1889 (chapter 270), and if any action were taken by the Board it would appear to be a reflection upon the licensing power, it was a case where the licensing board should correct their own error; and your president so wrote that board. These cases are so common that it would be impossible, even if they had the power, for the Board of Pharmacy, with their limited means, to investigate them. a matter which is wholly in the hands of those who grant licenses; and I think more care should be taken in granting licenses to druggists all over the Commonwealth. In Stoughton and Canton everything seemed to be all right as far as the druggists were concerned, with one exception, which was arranged without prosecution.

In June I visited the drug stores in Ayer, Athol, Orange, Greenfield and Turner's Falls. In all of these places the drug business seemed to be conducted very well. There were a few indications of liquor selling, but they were rare. I also visited the drug stores

in Marlborough. Some of them were a disgrace to the calling, but we could do nothing at that time but look them over. Since then one so-called druggist has been brought into court, had his case continued on account of the absence of counsel, and it has not yet been heard.

In July a large number of drug stores in Boston were looked over, and some important matters were looked into and arranged satisfactorily without prosecutions. Several cases in Lawrence were also investigated, and three prosecutions for keeping and exposing drugs for sale followed. They were all convicted and fined. One paid his fine and the others appealed.

In August investigations were made in Cambridge, Marlborough and Boston. There were no prosecutions.

In September several places were visited. In Medway and Milford several matters were adjusted without resorting to the courts. In East Boston, where complaints had been frequent, three parties were found who were keeping and exposing drugs for sale contrary to law. They were brought into court, and two of them were convicted and fined. They appealed to the superior court. The other had his case continued until Oct. 7, 1893. In West Acton a man was found who was doing business contrary to law. He was brought into court at Concord, Mass., where he was convicted, and paid a fine. In Charlestown a case was investigated which resulted in the arraignment of a man who kept a drug store, but is no druggist. He was convicted, and paid his fine. This is the second time this party has been convicted, and he has agreed to give up the business.

There have been twenty-one new cases brought before the lower court this year. Nineteen were convicted, and the other two have not been heard. Of this number, eleven have been settled in the lower court, eight have appealed to the superior court and two have been convicted and paid fines in the superior court; leaving six new cases, and one old case which has been continued from last term, to be disposed of in the superior court, and two to be heard in the lower court.

Having severed my connection with the Board of Registration in Pharmacy as their agent Sept. 30, 1893, I wish to thank each and every member of the Board for their kindness and courtesy to me during my time of service, and hope that they may all live to see good results from the labors they have so earnestly engaged in. My sincere thanks are also due to police and court officials for the assistance they have rendered me in the performance of my duties.

CLINTON P. VOSE.

There have been many cases where application is made for duplicate certificates, claiming the original has been lost. These applications give us a great deal of trouble, for we find in some cases it is purely an effort to secure a second certificate, that two or more sixth-class licenses may be obtained. We require a sworn statement from the applicant regarding the loss, and try in every way known to us to avoid fraud. Without any definite legislation upon this point, we strive to act justly to the applicant and to the State.

On Sept. 12, 1893, a special meeting of the Board was held, from 7.30 to 11 P.M. Messrs. Vose and Learned, who have been acting as agents of the Board, were present. Two hours or more were occupied in discussing the existing conditions, and it was the decided opinion of all present that the cases in court must be pushed to a result. As Mr. Vose could not act for us after October 1, Mr. Learned presented a proposition for one year's service. A resolution was offered, that, in view of all the facts presented, the Boston office must be kept open as much as the funds at our command would allow, and one member of the Board must be in attendance. No positive action was taken. On the 13th the records of the special meeting were read, and, upon motion, the proposition and resolution as above, after a second reading, were adopted by a unanimous vote, all members of the Board being present. The member selected could not at that time be induced to undertake the duties; later on, he decided to accept the trust. It is now the purpose of the Board to be at once in a position to receive at its office in Boston all complaints and charges of violation of the pharmacy law; and if after due inquiry it shall appear that the complaint or charge is without malice, and the interests of the people will be conserved, prosecution will follow.

The Board recognize the responsibility laid upon them, and will endeavor to act fearlessly, but with as much discretion and wisdom as they have. In this connection we desire to convey to you and the Legislature our appreciation of an implied confidence in our efforts, and a recognition of our work in the past; and we trust our acts for the coming year will meet with as hearty and encouraging words of approval

from law-abiding citizens as during the year just closed, and that in due time the pharmacists of this State will occupy such a position as their calling demands, and have absolute freedom from the charges now so unjustly made by some,—that all drug stores are liquor saloons.

As has been often stated in our previous reports, the certificates of registration granted in 1885, forms one and two,* are a continual source of annoyance and hinderance to an improved condition of pharmacy in the State. We have upon our books 3,353 registered pharmacists; 1,255 of them are of form one, 1,268 of form two and 830 of form three, or by examination. We unhesitatingly assert that many certificates of forms one and two are used by irresponsible persons for vile and illegitimate purposes. The amendments made to the law this year will enable us to weed out a few; but if some provision for re-registration, granting a renewal to those only who are known to be engaged in a reputable drug business, should be formulated and enacted, decidedly more rapid strides towards improved and reliable pharmacy would follow.

H. M. WHITNEY, President, F. H. BUTLER, Secretary.
JOHN LARRABEE.
AMOS K. TILDEN.
JOHN A. RICE.

[•] Form one was granted, under the law passed in 1885, to persons engaged in the drug business on their own account; form two, to persons employed in the business having three consecutive years of practical experience (this section of the law has since been repealed); form three, to those who have passed the Board by examination.

